G. R. S. IX-5]

Previous references.

File No.

1918.

Serial Nos.

(E. Ag.)

Later references.

Preserved

P

P 86 (E)

RAL AND REVENUE SECRETARIAT.

Serial Nos. 1 – 8.

Part B for August 1918.

SUBJECT.

Manual of the Government stationery depot.

To The Superintendent Govt Stationery
The Comptroller, Mysore Govt.

G.O. no. 144-5 / E.Ag. 12 dated 24.7.1918

Approves of the manual after suitable revision.

W D 88—GPB—50,000—24-7-16

2

G.R.S. 11] 1913-14

GENERAL AND REVENUE SECRETARIAT.

(G A B)

NOTES.

File No. 1-13.

FILE HEADING.

Preparation of an office manual.

From

The Supt: Govt. Stationery.

No. 738 Dated 31/3/14 Received 1/4/14

Diary No. 100 | Enclos. | Spare Copies. | Serial No. 1

BRIEF ABSTRACT OF LETTER.

States that no manual or rules of office procedure is maintained in his office.

NOTES AND ORDERS.

The ~~Supt~~ Supt. of Stationery has a clerical establishment of 7 hands (one supervisor, 2 clerks & 3 accountants). The work of the office consists in the storage and issue of stationery. The Stationery rules govern the issue of articles.

NOTES—First Sheet.

GPB—95,000--15-6-12

F. R. S. 12]

General and Revenue Secretariat.

E.A. File No. 4(G)/12 of 1913.

Serial No.

The general rules of office procedure recently issued requires proper distribution of work etc. This is a matter for consideration whether a separate office manual is also necessary.

NGR 19/2/15

Filed for orders.

NGR 11/2/15.

Put up copy of Stationery rules

MM 13/2

Copy of Stationery rules filed

NGR MM 15/2/15.

The Stationery rules are more intended for executive offices than for the Depot. A manual for regulating the internal economy of the Depot, e.g. the storage and custody of forms, correspondence, and accounts etc seems desirable.— Please draft a letter to the Supt requesting him to have such a manual prepared.

NGR 16/2

MM 16/2

Draft filed

NGR MM 16/2/15.

Fair Dft MM 17/2

Filed NGR 18/2.

NOTE—Contn. sheet.

GPB—25,000—2-11-11

G. R. S. 12]

General and Revenue Secretariat.

E.A. File No. X 912 of 1913.

Serial No.

For approval or other orders
NEE
19/2

Secretary)

Approved. Mine Sahib
20/2

NEE
20/2

2 To The Supt: Govt: Stationery.
65 Letter No: 458/E.A. of 22-2-15 requesting to prepare an office manual to regulate the work of the Depot and submit draft by the end of April 1915.

D. No: X 343/E.A. of 6-3-15.

66 From The Supt: Govt: Stationery requesting to know if the manual is to be merely a compilation of the existing rules re procedure of work in the Stationery office or a revision of the Sty rules of 1904.
3 He will be replied to say that no such revision is contemplated and the office manual is intended to regulate the work of the office in its several branches, leaving to the discretion of the Supt: to incorporate therein the existing rules or any alterations thereof as may be suggested by the present circumstances.
Submit for orders
NEE
10/3/15. Yes. But I wish to know why this has taken such a long time to come to me
NEE
1/4

Omit Asst Secy's Return
12/3/15

NSK 1/4/15

NOTE—Contn. sheet.

This should be put in a separate file of such cases as explained personally. Such delays will not occur in future

5

20/10/15

G. R. S. 12]

General and Revenue Secretariat.

E.A. File No. 1(9)12 of 1913.

Serial No.

Draft to Stationery Dept: put up
Filed
nere MW
1/4/15.

Issue
NEE
3/4/15

Letter No: 546 of the 3rd April 1915 to the Dept: Foot: Sty: stating that the manual is to be a mere compilation of rules regulating the internal economy of the depôt &c.

From the Dept: Foot: Stationery Letter No: 87 of 13.7.1915. stating that it will take some time before the office records are sorted and information is gathered for the manual and that the preparation of the manual will be taken up only in another 3 months after the office is restored to normal conditions.

The Dept: pleads heavy work now and wants three months' time to take up the work of preparing the manual.

Filed

Draft reply stating that there is no objection but that the work should be taken up without fail at the time promised

NEE
20/7

Draft reply 17/7/15 MW

Draft filed
reply 21/7 MW

To be put up at the end of 3 months from date

NEE
23/7

Issue
NEE
23/7

NEE
20/7

NOTE—Contn. sheet.

GPB—25,000—2-11-14

G. R. S. 12]

General and Revenue Secretariat.

E.A. File No. 61/12 of 191

Serial No.

Reminder sent Reminder issued 13/3.
-6/3.

Reply No: 1422 of 21.3.16 from the Supt: Govt: Stationery stating that the draft manual is expected to be ready by the middle of April 16.

Filed
NGR
3/3
4/4/16

NGR
4/4/16

Reminded on 8.6.16.
Reminded on 12-8-16
No: 4298/16.8.16
Reply, stating that the draft manual is under type & will be forwarded in the course of the week.

Filed
NGR
27/8/16.

NGR
24/8

5 Letter No: 501 of 28.8.1916 from the Supt Govt: Stationery forwarding the draft manual

The draft manual has been scrutinized & additional paragraphs re Custody & arrangement of records and the office inspection have been inserted in their proper places. Paragraphs re drawing cents from Ty for contingent & other charges seem to require alteration in view of the procedure recently

NOTE—Contn. sheet.

GPB—25,000—30-4-15

ND 1233—GPB—60,000—1-12-16—S.

General and Revenue Secretariat.

E/A/G File No. 12 of 191

Serial No.

indicated by Mr Datta. It also seems necessary that a paragraph on the annual audit of the depôt accounts by the Local audit Staff of the Comptr's office should be added. It is a question whether the Comptr's views may not be obtained in respect of these and other provisions in the manual pertaining to the maintenance of the accounts in the Stg Depot subd for orders.

Ugle
17/4/17.

Please put up a draft letter to Comptr
17/4

Draft submd
Ugle
17/4/17

Issue
18/4/17

6 Letter No. 12-E.A.G. dt 18-4-17 to the Comptroller of Mysore forwarding the draft Manual of Stationery Depôt for favour of his views thereon.

Reminded 9/5/17

Reminder put up.

Reminder issued 13.6.17
— do — 18.8.17

Subd
Pr 11-6

Dft submd
Ugle
15/8

NOTE—Contn. sheet.

ND 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

G A 8 File No. 12 of 191 .

Serial No.

8th reminder sent

Br 22.9 / Reminder issued on 25-9-17. Reminder sent. 27/9

Br 2-11 / Reminder issued 5-11-17

7 From the Comptroller, Mysore Govt. No 5656/681 dt 10/11/1917

Returns the Stationery Manual with his Remarks thereon.

The Comptroller has forwarded a memo suggesting certain additions & alterations in account matters. All these suggestions have been incorporated in the manual.

The following points require notice.

(1) Suggestion No 2 of the Comptroller change of designation of the Accountant into Accountant and Cashier and requiring him to furnish a Security of Rs 250.

(2) Suggestion No 22 of the Comptroller

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

Serial No.

" Pricing of Stationery articles. (Page 20 of the Manual.

The Supdt suggests that the accountant should prepare a Rate list of prices of Stationery articles by the 1st June every year taking into account the actual cost and the incidental charges. The Comptroller suggests that a certain percentage on account of incidental charges may be added to the actual cost as is done in Madras instead of fixing the prices every year. The Madras Rate viz 13 per cent for articles obtained from Europe and 5 per cent for those purchased locally are proposed to be provisionally fixed by the Comptroller.

15. The Manual as submitted by the Supdt consists of 4 parts:—

1) Standing orders in abstract
2) Office procedure
3) Standing orders in extenso
4) Forms.

16. Perhaps Parts II Office Procedure and Part IV Forms will be sufficient

WD 1233—GPB—60,000—1-12-16—S.

Serial No.

for this Manual as almost all the orders are referred to in Part II.

Branch V may be consulted.

HW 4/10/17.

Submit with a draft ~~forwarding the Manual to the Press as formerly directed~~ order approving the Manual as Revised.

HW 8/12/17.

Send to Press & obtain proof for submission to 1st Member.

8/12

The ~~first~~ Revised Stationery Manual was sent to Press on 8-12-1917 and proof called for.

No proof was received from the Press till the 20th March. It was ascertained from the Press that the matter was not put in type. Therefore the Press Supdt was requested to return the Manual.

HW 20/3/18

From the Supdt, Govt Press No 2062/R 21/3/18. Return the draft Manual ~~of~~ the Stationery Deptt.

Submit - H Return the manual for being set up in type as early as possible

HW 20/3/18

20/3

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2

General and Revenue Secretariat.

E&G File No. 12 of 1918.

Serial No.

Draft-Sched.
KW
29/8/18

NEW
28/7

To
The Superintendent
Govt Press:
No 1754/1 Dt dated 30.3.1918.
Forwards the Stationery manual for being put in type and two clean proofs sent herewith.

From the Supdt, Govt Press
Invoice No 114 10/6/18
~~Returns the~~ Forwards 2 proof copies of the Stationery Manual.
12 Proof Corrected & Sched with a draft order
KW
12/6/18

See corrections. Please obtain revised proof
NEW
26/6

Draft

23 Proof Corrected & Sched with a memo Calling for further proofs.
KW
29/6/18

The further proof received from the Press is Corrected & Sched.
KW
9/7/18

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

E & A ~~G~~ File No. 12 of 1918 ~~19~~

Serial No.

24 The draft Stationery Manual contains instructions to the officials of the Stationery Depot. The rules relating to indenting departments have been included in the Manual of Gen circulars & Standing Orders. The draft manual has been examined by me as well as in the Comptroller's Office & may be approved.

First member } NM 15/7/18

Asst Secy 1917

Issue NM 20/7

219/19-7

(1) To the Supdt of Stationery & the Comptroller, Mysore Govt.
No 144-5/8.A.G. dt 24-7-18.
Approves of the manual recd from the Supdt of Stationery, suitably revised.

Manual sent to Press with pinpoints on 24-7-18, 25 copies requisitioned for this office.

Manual returned with answer to a further query from the Press 20/8/18

Proof of Table of contents sent on 20/8/18

B

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.		File No. of 191 .
	Serial No.	

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-13—

Defrolo 2

12

G.R.S. 111—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

MANUAL OF THE MYSORE GOVERNMENT STATIONERY DEPOT.

Copy submitted.

NM
7/9/18

Dewan)

Lecu.
11.9.18 LO

N. B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

GRSM.592

13

G.R.S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

MANUAL OF THE MYSORE GOVERNMENT STATIONERY DEPOT.

Copy submitted.

Chief Secretary) 7/9

Returned thanks

7/9

N. B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

GRSM.592

14

R.S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

MANUAL OF THE MYSORE GOVERNMENT STATIONERY DEPOT.

Copy submitted.

NM 7/9/18

167
7.9.18

Second Member)

Returned
7.10.9

NM 10/9.

N. B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

GRSM.592

15

G. R. S. 26]

File No. 1-13
Serial No. 34+35

Diary No. of letter replied to

No. 132-3

General and Revenue Secretariat
, the 191

Date of issue

Signed by

To

1) The Secy. to the Board for the Management of the Local Service & Pleaders' Examns

2) The Supdt. Govt. Stationery

Sir,

I am directed to enquire whether manuals or Rules of office procedure and a complete set of the standing orders of Govt.

over.

SUBJECT.

[illegible] 1/20/30

Relating to your Dept are maintained in your office and if so, to furnish copies of the same if available.

I have etc

WR

For Secy, (G. A. B.)

GWS.

HW
24
28/10/14

List of enclosures,

Copied by

Examined by

GPB—25,000—4-3-13

17

GPB—2,000—11-10-18

No. 738

Dno. 100.

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT STATIONERY.

Dated Bangalore 31 March 1914.

File 1 of 13
Sl 35 A

FROM

C. H. YATES, ESQ.,
SUPERINTENDENT, GOVERNMENT STATIONERY,
BANGALORE.

To

K.R.SRINIVASAIYENGAR, Esq., M.A.,
Secretary to the Government of Mysore,
General and Revenue Departments, Bangalore.

SIR,

In acknowledging receipt of your No. 132/E.A.B 1-13-34 of the 25th instant, I have the honor to inform you that no Manual or rules of office procedure is maintained in my office.

I have the honor to be,

Sir,

Your most obedient servant,

C H Yates

Superintendent of Stationery.

18

G. R. S. 26]

File No. 1-13
Serial No. 65

Diary No. of letter replied to 100. March 14

General and Revenue Secretariat
( )
, the 191 .

Date of issue 22-2-1915.

Signed by Mr. N. Madhava Rao

No. 458
8A

To

The Superintendent,
Government Stationery,
Bangalore.

Sir,

I am directed to invite reference to your letter No.738 dated the 31st March 1914 and to state that it is desirable that a Manual should be framed to regulate the work of the Depot. I am therefore to request you to be so good as to take early action in the matter. The scope of the Manual may comprise correspondence, accounts, records, arrangements for the storage of stationery, &c.

The draft Manual may be kindly caused to be submitted by the end of April 1915.

I have &c.,

Offg. Secretary to Govt.

SUBJECT.
18-2-1915.

Copy to Br V. 5/4/15

No. 934 D.No. 343/8A 6-3-15

19 File 1-13 81 66.

GPB—2,000—11-10-18

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT STATIONERY.

Dated Bangalore, 4 March 1915.

FROM

C. H. YATES, ESQ.,
SUPERINTENDENT, GOVERNMENT STATIONERY,
BANGALORE.

To

D. M. Narasinga Rao, Esq., B.A., B.L.,
Offg: Secretary to Government, Gen & Rev Departments,
Bangalore.

SIR,

Referring to No.458/E.A dated 22nd ultimo, I have the honor to request to be informed if the proposed manual is to be merely a compilation of the existing rules re procedure of work in the Stationery Office or is a revision of the Stationery Rules prescribed as per No.G.6011-30 dated 27th May 1904, contemplated ~~or~~ ?

I have the honor to be,
Sir,
Your most obedient servant,

C H Yates

Superintendent of Stationery.

G. R. S. 26]

File No. 1-13

Serial No. 75

Diary No. of letter replied to 343 / E.A. 6.3.15

No. 546/Est

General and Revenue Secretariat

( )

, the 191 .

Date of issue 3-4-15.

Signed by K. R. Nagarajan Rao.

To

The Supt of Govt. Stationery in Mysore, Bangalore

Sir,

With refce to your letter No. 934 dated the 4th Ultimo, ~~raising certain points of doubt in the matter of preparing an office manual for the Stationery Deptt.~~, I am directed to state that ~~in regarding the preparation~~ The ~~from~~ office manual ~~no revision~~ of ~~the~~ Stationery rules was ~~contemplated thereby and the~~ is merely to be a compilation of rules regulating the internal economy of the Deptt and ~~raise~~ its properties ~~matters~~ ~~raise~~ no question of revising the Stationery rules of 1904.

over.

SUBJECT.

manual was for the purpose of regulating the work of the office in its several branches. It is left to the discretion of the Superintendent to incorporate the existing rules as they are or with any necessary modifications suggested by present conditions

It is however reported that the draft office manual may be submitted by the end of this month, if possible.

I have &c

pw

For Off. Sec. to Govt.:
Govt. Secy. to Govt.

ncl
1/4/15.

List of enclosures,

Copied by

Examined by

GPB—25,000—4-3-13

22

GPB—2,000—21-11-14

No. 501

GEN. & REP. DEPT.
30 AUG 1916

OFFICE OF THE SUPERINTENDENT,
MYSORE GOVERNMENT STATIONERY DEPOT.

Dated Bangalore, 28 August 1916

FROM

D. B. Ramachandra Mudaliar, Esq.,
~~C. HOYAES, Esq~~
Offg: SUPERINTENDENT, GOVERNMENT STATIONERY,
BANGALORE.

To

D. M. Narasinga Rao, Esq., B.A., B.L.,
Secretary to Government, General Department,
Bangalore.

Seen by 2/8/16
30/8/16

SIR,

In continuation of my letter No.429 of the 16th instant, I have the honor to forward herewith the draft Office Manual for approval. It consists of four parts as follows:-

Part I consists Government Orders in abstract.

Part II contains the Manual which is divided into 2 sections.

Section I containing the Office Procedure drawn up as per G.O.No.5203-51/E.A.4-14 dated 23rd November 1914 and

Section II, the working of the Stationery Office relating to the receipt, custody, preservation and issues of stores. The procedure described in this section is not exactly the system in vogue in the Stationery Office at present, but the system in force in the Madras Stationery Office has been taken wherever found effective and suitably adopted to the needs. The system of working recommended in the Manual has to be brought into effect in the immediate future.

Part III contains Government Orders in extenso and Part IV contains Forms.

I have the honor to be,
Sir,
Your most obedient servant,

B Ramachandra

Offg: Superintendent of Stationery

23

Ro. N — E. A. G.
Enc. Draft manual of Stationery Dept. + Appendices

Bangalore,
18th April

From

The Secretary to Government,
General Department.

To

The Comptroller of Mysore,
Civil Branch.

Sir,

I am directed to forward herewith the draft manual of the Stationery Depot received from the Superintendent, Government Stationery, and to request to be favoured with your views thereon. Opinion is particularly requested in respect of the several provisions pertaining to the custody of the stores, the maintenance of accounts connected therewith and the drawing of money from the Treasury for contingent and other expenditure.

2. The annual audit of the accounts of the Depot by the local audit staff of your office has nowhere been referred to in the manual. A suitable provision for ~~their~~ this purpose may be kindly suggested.

I have the honour to be,
Sir,
Your most obedient servant,

For Secretary to Government,
General Department.

11902

No. 2062
air file

VIII
23 MAR 1918
E. AUDIT.
23 MAR 1918

D No 596 24
23/3/18

WD 2635—GPB—1,000—11-5-17.

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRESS,

Dated Bangalore, 21st March 1918.
22nd.

FROM D. B. Ramachandra Mudaliar, Esq.,
~~C. H. YATES, Esq.~~,
SUPERINTENDENT, GOVERNMENT PRESS,
BANGALORE.

To

C. S. Balasundaram Iyer, Esq., B. A.,
Chief Secretary to the Government of Mysore,
Bangalore.

SIR,

With reference to your letter No. 1728 E. A. G., dated 20th March 1918, I have the honor to return herewith the file containing the Stationery Manual, as requested in the above.

I have the honor to be,

Sir,

Your most obedient servant,

D B Ramachandra

Superintendent,
Government Press.

Bus

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(~~Continuation sheet draft form.~~)

No. 1754
Encl. one file

Dated 30-3-1918

To The Supdt, Govt Pres.

Sir,

With reference to your letter No 2062 of the 21st March 1918 returning the file containing the Stationery Manual, I am directed to request that you will be so good as to have the revised draft Stationery Manual ~~and the draft~~ ~~forms~~ put in type and two clean proofs sent as early as practicable.

~~Yours~~ I have etc

[illegible]

For Chief Secy

[illegible]
29/3/18

Dated issue 30. 3. 1918
Friendly mr n. madhavadas

26

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters, below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

GEN. & REV. SECRETARIAT
VIII
E. AUDIT.
11 NOV 1917

5656

E.A. 12 827

No. 681 (one file) OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

FORM

Dated Bangalore, the 10th November 1917.

~~DIWAN BAHADUR J. S. CHAKRAVARTI, Esq., M.A.,~~

M. N. Krishna Rao, Esq ~~xxxxxxxx~~c.,

Comptroller to the Government of
His Highness the Maharaja of Mysore.

D. 218
14/11/17

GEN. & REV. SEC.
12 NOV 1917

To

.....C. S. Balasundaram Iyer..... ..., Esq., B.A.,

Secretary to the Government of Mysore,

.....General.....*Department.*

SIR,

Adverting to your letter No.12-E.A.E. dated the 18th April 1917, I have the honor to return herewith the draft Manual of the Stationery Depot, with a Memo of additions and alterations that are considered necessary.

I have the honor to be,

Sir,

Your most obedient servant,

M. N. Krishna Rao

Comptroller.

CV/9-11

9/11/17

Manual of the Stationery Depot.

The following additions and alterations are proposed in the draft Stationery Office Manual.

Page 9, para 4, Line 1.

For "audited bills" substitute "cheques, Drafts, Remittance Transfer Receipts". Audited bills are not now returned and hence the alteration.

Page 11, Chapter II, para 1:- and page 16, Chapter IV para 1:-

The Accountant is entrusted with the handling of cash and he should therefore furnish security. His designation may be altered to Accountant and Cashier and he may be required to furnish a security of Rs.250/- The following additions may be made to para 1 of Chapter IV. Add after "Rs.1000" in (a).

The Accountant and Cashier who furnishes a security of Rs.~~500~~ 250/- works under the Supervisor.

Page 12. To the Registers to be maintained by the Accountant, add as items 10 and 11

"10 - Postage Stamp Account"

"11 - Register of bills"

Page 12 Para 2 Line 2

For "audited bills" ~~add~~ read "cheques, drafts and Remittance Transfer Receipts".

Page 13. Line 1.

After "cash chest" add the following: "All entries in the cash book should be checked by the Supervisor with reference to the

9/11

various documents on which they are based i.e., all items of receipts with the counter-foils of receipts &c, and all items of payment with the acquittance roll, contingent register, Remittance book &c. The supervisor will also check the totals and the correctness of the closing cash balance and verify by counting the cash balance ~~and~~ with the book balance and sign the cash book, with date in token of his examination. The Superintendent will examine the Cash Book once a week on days not previously intimated to the staff, test check, the receipts and payments with the documents on which they rest, verify the cash balance in chest with the book balance and sign the cash book in token of his examination. The cash book is the record of cash transactions of the super~~plemental~~intendent and he is responsible for the correctness of the record in every respect and he has therefore to exercise whatever check he considers necessary to ensure its completeness and correctness and also its being a chronological record of all cash receipts and payments written up simultaneously with the transactions. The cash chest will have two locks, the key of one lock being with the Accountant and Cashier and that of the other with the Superintendent."

Page 13. Line 5. After "source".

Add "except those drawn for making disbursements".

Page 13 line 6. Omit.

"for deposit" and add 'them" after "entering".

9/11

Add the following at the end of this para.

"Earnest moneys and security Deposits should be credited to "Revenue Deposits" and sale proceeds of Stationery to "Stationery receipts."

Page 13 para 4 Lines 7 and 8.

For "an abstract bill" read " a detailed contingent bill in form No. 21A" for "at treasury for encashment" read at the Comptroller's Office for audit and payment,"

Page 13 Line 8. omit "abstract".

Page 14- Line 3 - for "roll is" read 'rolls are'

Page 14. Line 7.

For "before" substitute 'along with" and after "bills" add the following:-

"and both must be submitted to the Superintendent for signature before the latter,"

Lines 8 and 9. Omit.

"the bills are returned duly audited".

Line 10. After disallowances add "are".

Line 11. After "authority" add "they are communicated by means of audit memoranda, and they should be".

Page 14. For the last para substitute

"Before signing the acquittance roll, the Superintendent must satisfy himself that all amounts drawn on previous bills have been disbursed to the persons concerned that proper receipts have been taken from them and that the payments have been duly posted in the cash book any amount remaining undisbursed for more than 3 months being shortdrawn in the bill presented for signature".

9/11

Page 14 – Para 4 – Line 6.

~~And~~ After preaudit "~~line 6~~ add" unless the undisbursed amount is required to be kept for a longer period under the Comptroller's Circular No. 3009/D.A.D.4664 dated 22nd August 17.

Page 15. Para 4 Line 4.

For "District Treasury" substitute "State Huzur Treasury".

Page 15. Para 5. Add ~~the~~ at the end

"In the first week of July of each year, all articles of furniture should be verified by counting and a certificate of agreement or disagreement of the balance according to the furniture register with the actual counted balance should be recorded in the register. Prompt action should be taken as regards differences ~~before differences~~ disclosed by the verification which should be made by a member of Depot to be appointed by the Superintendent.

9/11

Page 18. Add the following at the end -

"File of duplicate invoices, in which will also be filed the invoices received with the blank books and registers received from the Press."

"File of acknowledgment of stationery Articles."

"Registers of indent on the Press for blank books and registers."

Files of samples of all standard forms.

Page 18. Items (g) and (h) may be omitted as they are already included in the list in page 12. and the remaining items renumbered.

Page 19. Add at the end of the 1st para, the following:-

"In purchasing articles of country manufacture, preference must always be given to the articles manufactured in the State Departments, such as the Central Jail; for this purpose, the Superintendent must, at the beginning of each year, ascertain from such departments what articles they can supply as also the rates in each case; and in the notice inviting tenders such articles must be omitted.

Page 20. Pricing of Stationery Articles.

It is desirable to fix as is done in Madras a certain per cent to be added on account

account of incidental charges to the cost price of articles. The calculation of incidental charges for each article separately is inconvenient. The rate fixed in Madras is 13% for articles obtained from Europe and 5% for those purchased locally on the invoiced prices. The Stationery Depot may periodically calculate in the aggregate what the incidental charges amount to and decide what percentage additions should be made to cost price. A general periodcal calculation is much better as a practical arrangement than a calculation of actual for each article. The Madras rates may be adopted for the present, if the Superintendent considers them fair with reference to the transactions of his office.

Page 23.

Add at the end of the 1st para,

"One copy of the invoice will be filed for purpose of check in the Depot (Vide Government Order No.6240-2/G.F.10-93 dated 13th June,1904)."

Add the following as a separate para below para 1.

"In the case of sheep skins the weight in lbs and the number bought should be mentioned in the bill book, though the former need not be mentioned in the receipt and issue registers."

Page 24, Line 13.

After "and' add "the original".

Line 16. After "stock" add "for audit and payment to the parties concerned"; omit 'for audit' in line 14.

At the end of this para add:

9/11/07

"The provisions of paras 270-73 of the Mysore Treasury Manual should be kept in view and all payments not exceeding Rs.25/- if in India and £1/- (or its equivalent in any currency) to places outside the United Kingdom may be made by Postal money orders.

For the next para in this page commencing with "on receipt of" substitute

"In the case of firms in Bangalore, the bills may be endorsed in their favor and made over to them for presentation at the Comptroller's Office for audit and payment."

Page 25. Line 1. After "Comptroller" add. "as laid down in Article 96, Civil Account Code."

Add the following as a new para under "Miscellaneous"

"Care should be taken to see that the supply of the full quantities invoiced is received before payment is made or a proportionate deduction made in the bills if the short-supply is not made good within a reasonable time. (Government Order No.6466-7/G.F.10-9 dated 31st October 1902)"

Page 25. Line 8.

For the words "they are received back duly audited" substitute "money or preaudit cheques are received from that office."

32 Line 10. For the words "Despatch of audited bill" substitute "payment".

Add after "it" in line 11 "In case of bills directly paid by the Comptroller the dates of their payment should be ascertained from that officer and noted in this register."

9/11

Issue of Stores.

Add as the first para under this head.

"As a rule, the articles in the Depot are intended solely for the use of Government Departments and not for sale to the public. If under special circumstances any articles are supplied to officers for cash, a separate account shall be maintained for such supplies with details of date of supply, description of articles, their cost, name of person to whom supplied, date of recovery and amount recovered (G.P.No.6240-2/G.F.10-93 dated 13-6-04).

Page 27

Add as sub para 7.

"(7) The dates of advance and subsequent supplies of Stationery, if any, should be noted on the indents besides being shown in the issue register (G.O.No.6240-2/G.F. dated 13th June 04)"

Page 28 Sale Indents

Add at the end of this para-

"It will be the duty of the Accountant to see that bills of cost are promptly sent to officers concerned for acceptance after the indents have been complied with by the Stores, and that the accepted bills are forwarded to the Comptroller for adjustment without delay. Packing and other charges should also be included in the bill in the case of supplies made to Municipalities and District Boards the Presidents of the Boards concerned should be asked to issue crossed cheques in favour of the Treasury Officer for credit to "Stationery ~~xxxxx~~ receipts."

Page 32 Periodical check of Stores.

Substitute "supervis~~ion~~" ~~of~~ for "Store keeper" in line 1 and add the following after "low" "on reports of the Storekeeper, which should be verified by the Supervisor."

Page 33 Line 1 after "January" add-

9/47

"The stocktaking should ordinarily commence on the 31st December, failing which, it should be done on the 1st working day after the Xmas holidays, as directed in G.O.No.7523/Mis.1694 dated 19th December 98, and the work continued from day to day till it is completed (Vide G.O.No.6240-2 dated 13-6-04)"

Page 33 — Add the following as last para of Chapter III.

"Audit — The local audit of accounts of the Depot will be conducted annually by the outside audit staff of the Comptroller's Office, (G.O.No.5971-60-10) dated 27th May 04 and G.786-7/75-2 dated 10th August 04). The objection statements issued by the Local auditor and the audit note received from the Comptroller should receive prompt attention of the Superintendent."

M. Nellendiran Rao
Comptroller.

9/11/07

G.R.S.31] G.R.S.M.—1,000—16-11-16 37

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

GENERAL AND REVENUE SECRETARIAT.

No. 12-E. A. S.
Enc. 1 Stl. manual and appendix.

Dated Bangalore, 18th April . . . 1917 .

Lab Sto 2202

LAD Rep. no 691

From

D. M. NARASINGA RAO, Esq., B.A., B.L.,

Secretary to the Government of His Highness the Maharaja of Mysore,

General Department.

CIVIL BRANCH, 1 APR BANGALORE.

To

The Comptroller of Mysore,

Civil Branch.

SIR,

I am directed to forward herewith the draft manual of the Stationery Depot received from the Superintendent, Government Stationery, and to request to be favoured with your views thereon. Opinion is particularly requested in respect of the several provisions pertaining to the custody of the stores, the maintenance of accounts connected therewith and the drawing of money from the Treasury for contingent and other expenditure.

2. The annual audit of the accounts of the Depot by the local audit staff of your office has nowhere been referred to in the manual. A suitable provision for ~~their~~ this purpose may be kindly suggested.

I have the honour to be,

Sir,

Your most obedient servant,

D M Narasinga Rao

For Secretary to Government,

General Department.

usl

38

G.R.S. 28]

Govt Stationery Office Manual

E & G File No. 12
Serial No. 8

*Diary No. of letter replied to*_____

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
( )

, *the* 191 .

READ—

Correspondence ending with letter No. 501 of the 28th August 1916 from the Supdt, Govt Stationery, submitting for approval a Supp. Manual Regulating the work and procedure in the Stationery Office.

2. Correspondence ending with letter No. 5656/681 of the 10th November 1917 from the Comptroller, Mysore Govt,

over.

Date of issue 26-7-18

Signed by A. N. Madhava Rao

~~ORDER THEREON—No.~~

May this be

i printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the Press?

vi published in the Gazette Kannada part?

SUBJECT.

GPB—50,000—1-12-12

Submitting a memo of additions and alterations required in the Draft Stationery Office Manual referred to.

Order thereon

No 144-5 / E.A.8 12 } 23rd ~~24th~~ July 1918.

The Draft Office Manual submitted by the Supdt, Govt Stationery, is tentatively revised and approved. ~~It is printed as an appendix to this order.~~

[illegible] 19/7/18

[illegible]
For Chief Secy.

To The Supdt, Govt Stationery
" Comptroller

[illegible] 19/7/18

The Mysore Govt. Stationery Office Manual

Chapter	I	Organisation & Discipline	Page
16 "	II.	Office Routine	
20 "	III.	Arrangement & Custody of Records.	
21 "	IV.	Office accounts – Cash, Contingencies furniture & Stationery	
13 "	V.	Duties of Store & Account Sections	
21 "	VI.	Purchase of Supplies.	
29 "	VII.	Issue of Stores	
37 "	VIII.	Stock taking & inspection	
		Appendices I to IV	

Approved 10/11

(2)

The Mysore Stationery Manual

PART II.

Section I

~~OFFICE PROCEDURE.~~

Chapter 1.

Organisation & discipline.

~~G.O. No. 5803-31/E.A.4-14 23rd November 1914.~~

No. B 31/3/1886 B 13906-56 & P 24-12-11 & 11/6/1915

The Stationery Office is under the administrative control of the ~~Superintendent of Stationery~~ Chief Secretary to Govt, the Superintendent being the immediate charge thereof. The sanctioned strength of the office is as follows:-

1.	Supervisor on	Rs.70 - 5 - 100
2.	Storekeeper	" 40 - 2 - 50
3.	Accountant	" 30.
4.	Clerk	" 25.
5.	"	" 20.
6.	"	" 20.
7.	Typist & Recordkeeper	25/-
8.	Clerk on Rs.15.	
9.	Mutchi & Binder	15.
10.	Packer	12.
11.	"	10.
12.	Counter	12.
13.	Peon	8.
14.	"	8.
15.	"	7.
16.	"	7.
17.	Farash	6.

G.O. No.G.13703-4/G.M.126-14 12 dated 9th June 1915.

In the matter of appointments, pro-motions and punishments the Superintendent is to be guided by the rules, ~~laid down in~~

G.O. No. 1012-15/G.M. 126-14/13 & 22/7/1915

(i) All appointments, whether fresh or on promotion, in the Government Press office and the Stationery Depot, of which the monthly salary exceeds Rs. 40 shall be made only with the previous sanction of Government. The Superintendent shall report the occurrence of such vacancies to Government with definite recommendations in each case setting forth the claims and qualifications of the available candidates.

(ii) All other appointments in those offices may be made by the Superintendent, but all appointments the monthly emoluments of which exceed Rs. 20 will be subject to the approval of Government.

(iii) Transfers of officials from one branch to another in the offices under the Supt., may be made without the sanction of Govt. subject to the restrictions laid down in the case of appointments and promotions in the preceding two clauses.

(iv) The powers of punishment and granting leave follow those of appointment, an appeal to Government being allowed from orders passed by the Superintendent.

The Supervisor is the ministerial head of the office and he is responsible

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Government of His Highness the Maharaja of Mysore

MANUAL

OF THE

MYSORE GOVERNMENT STATIONERY DEPÔT

(*Approved in Government Order No.* 144-5—*E. A. G.* 12, *dated* 23*rd July* 1918.)

Published by Authority

BANGALORE:
PRINTED AT THE GOVERNMENT PRESS
1918

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MANUAL

OF THE

MYSORE GOVERNMENT STATIONERY.

CHAPTER I.

ORGANIZATION AND DISCIPLINE.

1. The Stationery Office is under the administrative control of the Chief Secretary to Government, the Superintendent being in immediate charge.

No. B., dated 31-3-1896 G. 13703-4—G. M. 126-14-12, dated 9-6-1915. 13906-56—G. P 24-12-11, dated 11-6-1915.

The sanctioned strength of the office is as follows :—

1.	Supervisor on Rs.	Rs.	70—5—100
2.	Store-keeper	,,	40—2—50
3.	Accountant	,,	30
4.	Clerk	,,	25
5.	,,	,,	20
6.	,,	,,	20
7.	Typist and Record-keeper	,,	25
8.	Clerk	,,	15
9.	Mutchi and Binder	,,	15
10.	Packer	,,	12
11.	,,	,,	10
12.	Counter	,,	12
13.	Peon	,,	8
14.	,,	,,	8
15.	,,	,,	7
16.	,,	,,	7
17.	Farash	,,	6

2. In the matter of appointments, promotions and punishments, the Superintendent should be guided by the following rules :—

G. O. No. 1012-15—G. M. 126-14-13, dated 22-7-1915.

(i) All appointments, whether fresh or on promotion, in the Government Press Office and the Stationery Depot, of which the monthly salary exceeds Rs. 40 shall be made only with the previous sanction of Government. The Superintendent shall report the occurrence of such vacancies to Government with definite recommendations in each case,

setting forth the claims and qualifications of the available candidates.

(ii) All other appointments in those offices may be made by the Superintendent, but all appointments the monthly emoluments of which exceed Rs. 20 will be subject to the approval of Government.

(iii) Transfers of officials from one branch to another in the offices under the Superintendent may be made without the sanction of Government subject to the restrictions laid down in the case of appointments and promotions in the preceding two clauses.

(iv) The powers of punishment and granting leave follow those of appointment, an appeal to Government being allowed from orders passed by the Superintendent.

3. The Supervisor is the ministerial head of the office and he is responsible for the general efficiency of the office. He shall see that all the clerks under him are fully employed; that the routine duties are carried out thoroughly and regularly, that the rooms of the office are kept neat and tidy and that all office records are preserved in proper order.

4. He should see that the personal registers of the clerks are maintained properly. He should examine these registers once a month and initial them in token of such examination.

5. He should see that the General Rules of Office Procedure are strictly observed in the office.

6. Ordinarily the office hours are from 11 A.M. to 5-30 P.M. On Saturdays the hours are from 11 A.M. to 5 P.M.

7. An attendance register is maintained and clerks are required to affix their initials against their names as soon as they come to office. The attendance register will be sent up to the Superintendent or other officer deputed by him to examine it, for inspection at 11-30 A.M., every morning.

CHAPTER II.

Office Routine.

8. The General Rules of Office Procedure issued by Government, as amended from time to time, will be generally followed in the Stationery Depot.

9. All official covers addressed to the Depot shall be opened by the Superintendent or by any other officer autho-

rised by him. Such officer shall mark on each letter the date of its receipt, indicating on each the action to be taken by the office with such instructions as may be necessary. These will be submitted to the Superintendent and when approved by him will be sent to the Supervisor for necessary action being taken.

10. When any cover is marked " Confidential " the Superintendent or any officer deputed by him will deal with it personally.

11. For the registration of papers received or sent out, the office maintains the following registers:—

1. From Register.
2. To Register.
3. Peon Book.
4. Tappal Book.
5. D. O. Register.

12. The Supervisor must put up notes and drafts himself in all important cases. In routine cases, the clerks concerned will prepare notes and drafts. All notes shall be temperately written and should be free from personal remarks.

13. Ordinarily the maximum time allowed for the submission of letters and cases for orders is three clear days; but simple letters and references which do not require much referencing, also unofficial references which have been fully referenced should be submitted the day after receipt in the office. If, for any reason, a longer period than three days is required to get any cases or classes of cases ready for submission, the permission of the Superintendent must be obtained in writing.

14. A reminder register should be maintained. In this register official issues from the office to which replies are due should be posted as soon as the official letter issues. This register is intended to help the issue of timely reminders and to expedite the disposal of cases. Reminders except in urgent cases should issue only once a fortnight.

15. On the 5th and 20th of every month the reminder register should be reviewed by the Supervisor, who will examine the list of the cases in which it is proposed to issue reminders and obtain the orders of the Superintendent. After approval by the Superintendent, reminders should issue to the authorities concerned under the signature of the Superintendent.

16. Reminders issued and replies received should be noted in the reminder register and when a letter has been

fully answered the entry relating to it in the reminder register should be struck off by drawing two diagonal lines neatly across the entry in red ink.

17. A statement of arrears should be prepared according to the General Rules of Office Procedure and submitted to the Superintendent not later than the 5th of the month succeeding the one to which it relates.

18. A list of reports and returns due from the office is given in Appendix I. This list should be duly revised from time to time as additions or alterations are ordered by competent authority. The Supervisor should see that all reports and returns are sent out of the office not later than the due dates.

19. A complete file of the standing orders of Government relating to the office should be maintained and always kept up-to-date with a table of contents for facility of reference.

CHAPTER III.

Arrangement and Custody of Records.

20. The records of the office will be in the custody of the Record-keeper. He shall arrange them by subjects and maintain a list of the subject bundles, as also an alphabetical index for them.

21. A facing sheet of the contents will be put up in every file as it is opened and each paper will be entered in the facing sheet as it is added on to the file. Account registers periodical returns, gazettes and similar papers should, as far as possible, be kept in separate shelves.

22. The registers and returns will be delivered to the Record-keeper when they are no longer required for current use.

23. Papers taken for reference should be got back and restored to their proper places without delay.

24. The Supervisor will see that the Record-keeper keeps the record shelves and records properly dusted and tidy and that they are duly protected from damp, insects, etc.

25. Obsolete and useless records should, with the approval of the Superintendent, be weeded out and destroyed periodically (*vide* Appendix II).

26. Records requiring to be destroyed should before destruction be examined and selected by the Record-keeper under the instructions of the Supervisor and sent up to the Superintendent for inspection. Records should be destroyed once a year only in the month of December. Records, books, papers and registers chosen for destruction should be burnt in the presence of the Supervisor.

Destruction made in any year shall comprise papers which have passed their time limit calculated from the official year of their disposal.

27. A register shall be kept of all records destroyed giving briefly the substance of the records, their dates and noting the last "To" or "From" number, if any.

CHAPTER IV.

Office Accounts.

28. The Accountant and Cashier is responsible for all cash transactions. His duties are :—

(*a*) To prepare Establishment Pay Bills and Contingent Bills.

(*b*) To maintain the service books of the establishment and the abstract general register of leave and allowances and to submit for orders the increment statements of all officials as they fall due.

(*c*) To maintain a strict account of the furniture of the office.

(*d*) To prepare bills for stationery supplied to paying departments.

The Accountant and Cashier shall maintain the following registers :—

(1) Cash book for entering daily receipts and expenditure of all kinds.

(2) Books of receipts (in counterfoil) issued for moneys received.

(3) Remittance book for moneys remitted to the Treasury.

(4) Contingent register.

(5) Order book for contingent charges.

(6) Acquittance roll.

(7) Register of security deposits.

(8) Register of furniture.

(9) Budget grant and expenditure book.
(10) Postage Stamp account.
(11) Register of Bills.

29. The Accountant and Cashier will enter in the cash book all money transactions including cheques, drafts and remittance transfer receipts. Full details shall be given to admit of the main points of each transaction being readily ascertained. All receipts, disbursements and charges of whatever nature connected with the public service must be promptly and clearly shown in the cash book. For all moneys received at the Stationery Office from the public a receipt in the prescribed printed form should be issued under the signature of the Superintendent and the counterfoils thereof carefully filed in the office. When refunds are claimed, the original receipt granted must invariably be produced for cancellation and the fact of refund noted in the office copy of the receipt and against the original entry in the cash book. The cash book shall be closed and the cash on hand deposited at the close of each day in the cash chest. All entries in the cash book should be checked by the Supervisor with reference to the various documents on which they are based, *i.e.*, all items of receipts with the counterfoils of receipts, etc., and all items of payment with the acquittance roll, contingent register, remittance book, etc. The Supervisor will also check the totals and the correctness of the closing cash balance and verify by counting the cash balance with the book balance and sign the cash book, with date in token of his examination. The Superintendent will examine the cash book once a week on days not previously intimated to the staff, test, check the receipts and payments with the documents on which they rest, verify the cash balance in the chest with the book balance and sign the cash book in token of his examination. The cash book is the record of cash transactions of the Superintendent and he is responsible for the correctness of the record in every respects and he has therefore to exercise whatever check he considers necessary to ensure its completeness and correctness and also its being a chronological record of all cash receipts and payments written up simultaneously with the transactions. The cash chest will have two locks, the key of one lock being with the Accountant and Cashier and that of the other with the Superintendent. The Accountant and Cashier shall on no account keep office funds in his personal possession or mix private money with office funds,

30. All moneys received in cash from whatever source, except those drawn for making disbursements, must at once be remitted to the Treasury for deposit after entering in the remittance register wherein full details in respect of each item of money received and the head of account to which it is to be credited must be noted. Earnest moneys and security deposits should be credited to " Revenue Deposits " and sale proceeds of stationery " to Stationery receipts."

31. The contingent register is a register showing under the detailed heads of the budget estimates the expenditure incurred by the office from day to day out of contingent grants.

32. To meet contingent charges, the office is allowed an imprest of Rs. 50 which should always be accounted for by the Accountant and Cashier either in cash or by paid vouchers. Whenever it is desired to recoup it, the contingent register should be totalled and a detailed contingent bill in Form No. 21 A drawn up and presented at the Comptroller's Office for audit and payment. Such contingent bills shall be checked by the Supervisor with the contingent register and the cash book before they are submitted for the Superintendent's signature.

33. Contingent charges must be promptly paid and brought to account.

34. All disbursements from contingencies require the previous authority of the Superintendent which should be obtained in the contingent order book or on the voucher supporting the charge.

35. The acquittance rolls are records of salaries and allowances disbursed to the establishment and of the receipts taken from the payees in acknowledgment. They should be written up along with the establishment bills and both must be submitted to the Superintendent for signature before the latter are sent up to Comptroller for audit and when any corrections or disallowances are made in the bills by that authority they are communicated by means of audit memoranda and they should be noted in the register in red ink before payees' acknowledgments are taken therein.

36. Pay and allowance bills of establishment shall be checked by the Supervisor before submitting them to the Superintendent for approval and signature.

37. The amounts drawn on these bills must be disbursed without delay. If any sum is left undisbursed at the end of a month it shall be refunded to the Treasury by short drawal from the next bill sent up for preaudit unless the undisbursed

amount is required to be kept for a longer period under the Comptroller's Circular No. 3009—T. A. D. 464, dated 22nd August 1917. The amount short drawn may be claimed in a supplemental bill at the time it is required for payment.

38. Before signing the acquittance roll, the Superintendent must satisfy himself that all amounts drawn on previous bills have been disbursed to the persons concerned, that proper receipts have been taken from them and that the payments have been duly posted in the cash book, any amount remaining undisbursed for more than three months being short drawn in the bill presented for signature.

39. An office order book shall be maintained wherein all orders affecting the service or salary of members of the office establishment shall be entered.

40. The Accountant and Cashier shall prepare the establishment pay bills in consultation with this book and in the light of such orders.

41. The service registers of the members of the establishment must all be posted and kept up-to-date and they should be examined by the Superintendent once on the last day of every month before the establishment pay bills for the month are sent up to Comptroller for audit.

42. Security deposits or earnest moneys received from contractors should be entered in the register of security deposits and the amount sent to the State Huzur Treasury as a revenue deposit. Cheques payable on demand, Government of India Promissory notes, etc., received as security should be similarly entered in the register and sent to the Comptroller's Office promptly, for safe custody.

Budget Estimates and Furniture.

43. *Preparation of Budget Estimates.*—The Supervisor shall be responsible for the correct preparation and the punctual submission to Government of the Budget Estimates for receipts and charges under "Stationery and Printing" in the preparation of which he shall be guided by the general instructions contained in Chapter X of the Mysore Treasury Manual.

44. All articles of furniture should be serially numbered as S. O. 1, S. O. 2 and so on and a register thereof kept by the Accountant which should contain details as to the cost and date of purchase of each. Once a quarter, all articles of furniture should be verified by counting and a certificate of agreement or disagreement of the balance according to the furniture register with the actual counted balance should be recorded in the register. Prompt action should

be taken as regards differences disclosed by the verification, which should be made by a member of the Depot to be appointed by the Superintendent.

45. Articles of furniture should not be removed from one room to another without the Supervisor's knowledge or permission.

46. When any article is lost or has become unserviceable, the fact should be reported to the Superintendent who will pass orders as to replacement o lost articles or disposal of unserviceable ones.

47. The stock of office stationery and forms will be in charge of the Typist and Record-keeper who should account for all articles received and issued by him in a register kept for the purpose. This registe should be submitted monthly for the inspection of the Superintendent and verified by stock taking once a year. The fact of such verification should be noted in the register under the signature of the Superintendent.

CHAPTER V.

Duties of Stores and Stationery Sections.

48. *General.*—(*a*) The Account section is in immediate charge of the Supervisor who furnishes a security of Rs. 1,000. The Accountant and Cashier who furnishes a security of Rs. 250 works under the Supervisor. G. 10138—Mis. F. 85-92, dated 1-3-1899.

(*b*) The Stores section is in charge of the Store-keeper who furnishes a security of Rs. 500 and works under the direct control of the Supervisor.

49. *Accounts Section.*—It is the duty of the Accounts section—

(*a*) To prepare in time forecasts of the requirements of the official year following in consultation with the Store-keeper and to deal generally with the correspondence relating to the receipt and issue of stores.

(*b*) To prepare the budget estimates of the Stationery Department, applications for additional allotments, replies to audit reports and the preparation and submission of prescribed periodical reports and returns on or before the due dates.

(*c*) To see that all articles received in the Stationery Office from all sources, whether from contractors or from supplying departments are duly brought to account,

(*d*) To price such articles.

(*e*) To check all indents received from offices, watch advances of stationery made and see that the balances of stationery due are suplied as expeditiously as possible.

Stores Section.—It is the duty of the Stores Section—

(*a*) to receive and stock all articles of stationery,

(*b*) to issue stores on indents passed by the Accounts section, and

(*c*) to account for all stores received and issued.

50. The following registers and forms are in use :—

1. Accounts Section.

(*a*) Receipt register, in which all receipts of stationery articles are brought to account.

(*b*) Issue register in which all issues of stationery articles are recorded.

(*c*) Stock abstract register into which the monthly totals of receipts and issues are carried and balance struck monthly.

(*d*) Register of accepted rates agreed upon with contractors.

(*e*) Check register, by means of which the supplies actually received from firms are checked with the order.

(*f*) Demand, collection and balance register wherein the transactions of paying departments are recorded.

(*g*) Register of articles returned to Stationery.

(*h*) Indent register of Stationery.

(*i*) Indent register of forms.

(*j*) Register of uncomplied with requisitions, balance register).

(*k*) List of schedule rates for valuing the supplies made to paying departments.

(*l*) Railway receipt book.

(*m*) File of duplicate invoices, in which also will be filed the invoices received with the blank books and registers received from the Press.

(*n*) File of acknowledgment of stationery articles.

(*o*) Register of indent on the Press for blank books and registers.

(*p*) Files of samples of standard forms.

CHAPTER VI.

Purchase of Supplies.

51. A forecast of the stores required, prepared with reference to the requirements of indenting officers in the case of special articles and with reference to the average issues of the three previous years in the case of articles of general supply, and providing also for half a year's reserve stock, shall be made by the first week of October of each year preceding that for which the stores are wanted. Soon after, a notice calling for tenders for the supply of articles required and giving the necessary details regarding the supplies shall be published in the *Mysore Gazette* and also in the leading newspapers in and outside the State in accordance with rules. In the notice to be called for a stipulation should be inserted that only 10 per cent of the overmakes of water-marked papers will be accepted and that the contractors should not sell such papers to the outside public. In purchasing articles of country manufacture, preference must always be given to the articles manufactured in the State Departments, such as the Central Jail; for this purpose, the Superintendent must, at the beginning of each year, ascertain from such departments what articles they can supply as also the rates in each case; and in the notice inviting tenders, such articles must be omitted.

G. 8546—G. F. 10-1906, dated 9-12-1901. G. O. No. F 2760-809—G. F. 214-10-88, dated 23-12-1913. 8955—Mis. 1947, dated 12-1-1901. G. O. No. 2632-3—G. M. 155-05-dated 25-1-1905. G. O. No. 6049-50—G M. 376-4, dated 10-5-1905.

52. The tenders received in response to the notice shall be opened by the Superintendent on the prescribed date and sent up promptly to Government for sanction with a statement of overmakes purchased during the previous year.

G. 4215-6—G. M. 130-07-6, dated 22-1-1908 and G. O. No. 756—G. M. 82-09-16, dated 3-8-1910.

53. The Superintendent may purchase articles of Europe manufacture up to a limit of Rs. 50 in each case without the previous sanction of Government, but subject to the condition of there being a budget provision available for the purpose. All other purchases require previous sanction.

G. O. No. G. 2805-7—G. M. 7-7, dated 19-11-1904 amended by G. O. No. G. 5047-9—Gl. Mis. 142-07-5, dated 26-2-1908.

54. As soon as any tender is accepted, it will be the duty of the Supervisor to obtain the orders of the Superintendent as to the dates by which and the instalments in which the year's requirements shall be supplied, the dates and the quantities being so fixed as not to inconvenience departments for want of stock.

G. O. No. Fl. 2760-809—G. F. 214-10-88, dated 23-12-1913.

55. Copies of the orders placed with the supplying firms or departments shall be forthwith sent to the Store-keeper with an order to take delivery of the articles specified therein

when they arrive. Special care must be taken to see that supplies are received by the dates fixed for their delivery and any delay on the part of a contractor or supplying department shall at once be brought to the notice of the Superintendent by the Supervisor.

56. As soon as goods arrive, the Store-keeper shall have them unpacked in his presence, check the goods with the invoices and take them to stock. Any discrepancy between the invoice and the actual receipt must at once be brought to the notice of the Superintendent and, with his permission, only the actual quantity received must be taken to stock.

57. *Pricing of Stationery Articles.*—For the purpose of valuing the issues from the Stationery Office, a rate list shall be prepared by the Accountant by the 1st of June in each year. The rates should be so fixed as to cover not only the actual cost at which each individual article is supplied by the contractors but also all other incidental charges incurred in connection therewith such as for packing, freight, insurance, clearing, carting, storing, handling, etc. This list will be the basis for making bills to departments that pay.

58. *Preservation and Custody of Stationery Articles.*—It will be the duty of the Store-keeper to see that all the stores are methodically arranged and that necessary precautions are taken to protect them from theft as also from damp, heat, exposure and ravages of insects. Both the Supervisor and Store-keeper will be jointly responsible to the Superintendent for any losses which are attributable to neglect of their duties in these respects.

59. The Store-keeper shall see that the consignments are carted promptly and stocked properly. Any neglect of duty on the part of the contractor or short delivery of consignments should at once be brought to the notice of the Supervisor who shall institute necessary enquiries and if necessary, bring it to the notice of the Superintendent and get his orders in the matter. Bills for carting charges shall be presented by the contractor to the Account section through the Store-keeper.

60. *Sorting of Stationery Articles.*—On receipt of consignments from contractors, the Store-keeper shall have them opened immediately and check them with the original orders and invoices received from the supplying firms and have them arranged, after being checked by the Supervisor, in their respective places. Reams of papers shall be stacked neatly on wooden racks provided for the purpose and sundry stationery articles which are of a costly nature or which may be easily

stolen shall be kept under lock and key in almirahs. The entire stock of any particular article shall be kept in one and the same place and shall bear a label indicating the number which the article bears in Appendix D of the Stationery Rules.

61. *Register of Articles brought on stock.*—The Store-keeper shall take the articles to stock by entering them in the ledger of daily receipts and issues. The Store-keeper, will, after bringing the stock on his ledger, return the invoices (in duplicate) to the Accounts section with a certificate that the articles specified therein have been received in good condition and taken to stock. The Account section will then bring the articles on the receipt register and submit the invoices (in duplicate) to the Superintendent for countersignature. The receipt register will be closed on the last day of every month and the totals carried to the stock abstract book in which the balance should be struck simultaneously. One copy of the invoice will be filed for purposes of check in the Depot. (*Vide* G. O. No. 6240-2—G. F. 10-93, dated 13th June 1904.)

62. In the case of sheep skins the weight in lbs. and the number bought should be mentioned in the bill book, though the former need not be mentioned in the receipt and issue registers.

63. The Store-keeper will also close his ledger at the end of every month, and the Superintendent shall examine and affix his initials to the Store-keeper's ledgers as also to the Accountant's stock abstract book on the 5th of the succeeding month in token of their agreement

64. *Special Precautions.*—(1) Whenever there is a deviation from approved sample in the supplies made by a contractor the Supervisor shall immediately draw the attention of the Superintendent and obtain his orders for taking such articles into-stock.

(1) Articles purchased from local contractors or obtained from other departments shall not be brought to stock until they have been inspected and passed by the Superintendent.

(2) Shortages, breakages, damages, etc., should be brought to the notice of the Superintendent and the invoices corrected as per his orders.

(3) Articles which are not approved by the Superintendent and all supplies in excess of orders shall be rejected, unless the Superintendent directs otherwise, and the fact intimated to the suppliers who shall be required to remove them at once.

65. *Payments to Contractors.*—Whenever new contracts are settled a list of accepted rates should be furnished to the

Comptroller and to Government before bills are sent for audit.

G. 2627-9—G. M. 142-07-1, dated 18-10-1907. G. O. No. G. 5047-9—Gl. Mis. 142-07-5, dated 26-2-08.

66. Invoices or bills received from suppliers (in duplicate) with the supplies should be checked by the Supervisor with reference to the agreement entered into with the contractors and to the accepted rates. He is primarily responsible that all articles received from suppliers are actually brought on to stock and that the contract rates have not been exceeded. After the bills are checked they shall be countersigned by the Superintendent and the original sent up to Comptroller with the certificate that all articles comprised in the bills are brought on stock, for audit and payment to the parties concerned. The usual certificates as required by Government Order No. Fl. 2760-809—G. F. 214-10-88, dated 23rd December 1913 should be furnished whenever purchases are made as per powers delegated to the Superintendent by G. O. No. G. 5047-9—Gl. Mis. 142-07-5, dated 22nd February 1908. Particulars regarding commissions, if any, received from firms should also be stated in the bills sent up for audit. The provisions of paras 270-273 of the Mysore Treasury Manual should be kept in view and all payments not exceeding Rs. 25 if in India and £ 1 (or its equivalent in any currency)to places outside the United Kingdom may be made by Postal money orders. In the case of firms in Bangalore, the bills may be endorsed in their favour and made over to them for presentation at the Comptroller's Office for audit and payment.

67. *Payments of Supplying Departments.*—In the case of supplies made by Government departments, such as the Jail or the P. W. Work-shop, etc., triplicate bills are received.

68. The Supervisor shall likewise check them and have them countersigned by the Superintendent. He shall then file one of the copies and return the other two copies to the supplying department for necessary adjustment through the Comptroller as laid down in Article 96, C. A. C.

No. 11925-26—G.F. 47-93 dated 28-4-1900.

69. *Miscellaneous.*—To guard against exceeding the annual allotment, the Accountant shall maintain a register of expenditure and note in it the amount of expenditure incurred from time to time. The dates on which the bills are sent to the Comptroller for audit as also the dates on which money or preaudit cheques are received from that officer should likewise be noted in this register. The dates of payment to the parties concerned and their acknowledgments should similarly be noted in it. In case of bills directly paid by the Comptroller, the dates of their payment should be ascertained from that officer and noted in this register.

The available balance should be struck everytime a bill is sent up to the Comptroller for audit. Care should be taken to see that the supply of the full quantities invoiced is received before payment is made or a proportionate reduction made in the bills if the short supply is not made good within a reasonable time. (G. O. No. 6466-7—G. F. 10-93, dated 31st October 1902.)

70. As a rule, the articles in the Depot are intended solely for the use of Government Departments and not for sale to the public. If under special circumstances any articles are supplied to offices for cash, a separate account should be maintained for such supplies with details of date of supply, description of articles, their cost, name of person to whom supplied, date of recovery and amount received. (G. O. No. 6240-2— G. F. 10-93, dated 13th June 1904.)

CHAPTER VII.

Issues of Stores.

71. Stationery indents must be taken up promptly in the order of their receipt.

72. On receipt of an indent in the Stationery Office it shall be entered in the indent register and numbered and until the indent is finally disposed of, all correspondence between the stationery office and the indenting or countersigning officer as the case may be shall bear this number.

73. Where application is made for stationery as an advance on an annual indent, the application shall be entered in the indent register of the year in which the annual indent will fall due for compliance.

74. The number of original entries in the indent register of any one year will therefore be no more than the total of the annual indents including the supplementary indents made in the year.

75. Space should be left between these original entries so as to admit of the entry of all subsequent correspondence between the stationery Office and the indenting or the countersigning officer relating to the indent.

76. Indents for stationery are required to be submitted in duplicate by the 15th February of each year by officers authorised to indent upon the Stationery Office. The indents shall be prepared as per rules.

No. 4612-49 —Cir. 91, dated 18-7-1891. G. 4611-59—G. M. 105-10-14, dated 8-2-1911.

77. In checking indents made on the Stationery Office the Supervisor shall see :

(1) That no article is passed for supply to which the indenting officer is not entitled according to Appendix A of the Stationery Rules.

(2) That where an article which is included in Appendix A but is not printed in the indent form is indented for, the article indented for is numbered and described exactly as it is numbered and described in Appendix A of the Stationery Rules.

(3) That in the case of articles issued on a fixed scale or for stated periods, the requirements of Appendix E are complied with.

(4) That the indenting officers furnish particulars of all old and unserviceable articles disposed of by them. in exchange for which they require the supply of articles issued at periodical intervals.

(5) That where no scale has been prescribed, the quantities indented for do not exceed the average consumption of the two preceding supply years, or where they exceed this average, that the explanation given is specially brought to the notice of the Superintendent in writing and his orders obtained thereon.

G. O. No. 6011-6, dated 27-5-04. G. O. 4611-59—G. M. 105-10-14, dated 8-2-1911. G. O. No. G. 6011-6, dated 27-5-1904

N. B.—The Superintendent may comply with an indent provided that the value of such excess is not more than Rs. 200, if he considers that the reasons given are satisfactory. If the value of such excess is above Rs. 200 the Superintendent will obtain the previous sanction of Government before complying. He may call for the receipt and issue registers maintained in any office, whenever required for examination or verifying the indents.

(6) That no article which is indented for for special purposes, *e.g.*, hand made papers and superior English made papers is passed for supply without a clear statement of the purpose for which the article is required.

(7) The date of advance and subsequent supplies of stationery, if any, should be noted on the indents besides being shown in the issue register. (G. O. No. 6240-2—G. F. dated 13th June 1904.)

78. Indents for stationery shall, as a rule, be passed by the Superintendent who has discretion to disallow requisitions not complying with the requirements of Appendices A and E of the Stationery Rules. Indents passed by the Superintendent shall be sent for compliance to the Storekeeper. The responsibility of the Accounts Section shall not cease on the transfer of an indent to the stores and it will be

the duty of the Supervisor to watch that all indents so transferred are complied with promptly.

79. *Sale Indents.*—In the case of indents which are to be complied with on payment of value (book adjustment), the Supervisor shall scrutinize the indent with a view to seeing whether the articles indented for are available in the stores and can be supplied without affecting the supply of the requirements of officers entitled to free supply of stationery. He shall pass only such articles as he can supply without running the risk of depleting his stock. The indents shall then be entered in the Demand, Collection and Balance Register by the Accountant and Cashier and submitted to the Superintendent who will pass the indent affixing his initials to the entry in the register. The indent (in duplicate) will thereupon be handed over to the Store-keeper for compliance.

80. It will be the duty of the Accountant to see that bills of cost are promptly sent to officers concerned for acceptance after the indents have been complied with by the Stores and that the accepted bills are forwarded to the Comptroller for adjustment without delay. Packing and other charges should also be included in the bill in the case of supplies made to Municipalities and District Boards. The Presidents of the Boards concerned should be asked to issue crossed cheques in favour of the Treasury Officer for credit to "Stationery Receipts."

81. *Duty of Store-keeper.*—Indents shall ordinarily be taken up for compliance in the order in which they are received and each indent shall be dealt with as expeditiously as possible. Preference may however be given to an indent which is marked "Urgent."

82. The Store-keeper shall have the articles taken out as passed, noting in black ink the quantity taken out in column 12 of the indent and the packing clerk shall check and enter the articles in the duplicate and proceed with the packing.

83. Simultaneously with complying with the indents as aforesaid, he will enter the indents in his ledger of daily re-receipt and issue.

84. For facility of reference and check, each of the Accounts and Stores sections should refer in their registers to the serial numbers of the indents given by the other section.

85. *Balance Register.*—When an article indented for and passed is not in stock the words "out of stock" should be impressed with a rubber stamp in column 12 and all un-

complied with requisitions should be brought on the register of uncomplied with requisitions (Balance Register).

No. 11306-357—G. 2386-92, dated 10-1-1893.

86. *Use of Duplicate Indents.*—The original indent as passed and issued finally will be sent to the indenting officer with an invoice, which he should promptly return to the Superintendent, duly acknowledging thereon the receipt of articles specified therein on comparing with the indents, which he should carefully preserve and submit for inspection by officers deputed to check his office stationery articles and stationery accounts. The duplicate indent should be likewise filed in the office of the Superintendent for inspection by officers deputed to check the stationery articles and stationery accounts.

87. *Accepted Invoices.*—The accepted invoices, the return of which should be carefully insisted on, should be pasted to the corresponding counterfoil thereof and produced for inspection of officers deputed to check the stationery articles and stationery accounts.

88. *Duties of Packers.*—On receipt of articles for packing, the packing clerk shall enter the necessary particulars in the packing book maintained. The articles shall be very carefully packed and the consignments addressed under the supervision of the Store-keeper.

G. O. 14733-80—Mis. 3195, dated 30-6-1899.

89. Goods forwarding notes shall be prepared by the packing clerk and sent to the Supervisor for signature. The packing clerk shall then deliver the packages with the forwarding notes to the carting contractor who should book the consignment adopting the " To pay " system for all consignments excepting those to the Amildars of the State and should deliver the railway receipts on the very day they are granted to the Store-keeper. The latter will after entering the numbers and dates of the railway receipts in the packing book against the names of consignees, deliver them to the Accounts section for sending them over to the parties concerned along with the duplicate indents and invoices. It is the duty of the Store-keeper to return these documents to the Accounts Section wherefrom the invoices should be sent to the indenting officers for acceptance and return. Both the duplicate indents and accepted invoices will be finally filed in the Accounts Section in their respective serial order for reference and audit.

G. 3394-5—Mis.F. 556, dated 6-9-1902.

90. The packers have to furnish securities of Rs. 100 each for the due fulfilment of their duties.

G. 14571-72—G. M. 378-15-4, dated 20-4-1916,

91. *Headquarters Indents.*—The procedure to be adopted in the issue of articles on indents from officers at headquarters shall be the same as that prescribed for district

indents above referred to, with this modification that when an indent is sent to the Stores for compliance the Supervisor shall request the indenting officer to depute a responsible clerk to take delivery of them taking his acknowledgment then and there in the space provided for in the indent (in duplicate). The cost of carriage for supplies delivered locally will be paid by the officers receiving them.

92. The indents and invoices that have been complied with shall be transferred to the Accounts Section where their receipt shall be acknowledged by the Accountant. Thereupon the Accountant shall hand over the duplicate indents to the despatcher for despatching to the parties concerned and post the daily issue registers from the originals. G. O. 14733-80—Mis. 3195, dated 30-1-1899.

93. *Indents from the Government Press.*—Press indents for stationery should be complied with in exactly the same manner as headquarters indents for stationery but Press indents for papers for printing purposes are complied with through the duplicate invoices from time to time as the papers are required. The invoices when complied with should be carefully filed in annual series for purposes of reference and audit.

94. *Periodical check of Stores.*—It will be the duty of the Store-keeper to bring to the notice of the Superintendent through the Supervisor any article the stock of which is running low of.

95. *Register of Articles returned.*—All such articles as the Superintendent finds to be no longer required or to be unfit for issue shall at once be separated from the main stock but retained under the custody of the Store-keeper after bringing them on in the register of articles returned.

96. The Superintendent shall dispose of by sale in auction once a year all such articles entered in the register obtaining the previous sanction of Government for the same.

97. All articles returned to the Stationery Office shall also be entered in the register of articles returned. The articles shall at once be examined by the Supervisor and if they are found to be good and fit for issue shall be sent with an adjustment slip bearing the serial numbers of the entry in the register to the Stores where the articles will be added to stock. The transaction shall be posted in the stock register in the usual way as if it were a new receipt.

CHAPTER VIII.

Stock-taking and Inspection.

98. *Stock-taking.*—The stock of stores in the Stationery shall be verified once a year with reference to the balances appearing in the stock registers against the 1st of January. The stock-taking should ordinarily commence on the 31st December, failing which it should be done on the 1st working day after the Christmas holidays, as directed in G. O. No. 7523—Mis. 1694, dated the 19th December 1898, and the work continued from day to day till it is completed (G. O. No. 6240-2, dated 13th June 1904). The period of stock-taking shall in no case exceed 15 days. During this period the issue and receipt of stores shall ordinarily be suspended. Urgent demands may, however, be complied with under the express orders of the Superintendent, if delay in supplying the stationery indented for is likely to cause inconvenience to the public service. For the same reason supplies of articles from contractors may be accepted and taken to stock if they are actually required for issue during that period.

99. As he checks each particular article, the Superintendent shall in his own hand enter in red ink the quantities actually found by him in the stock register and shall initial and date every such entry.

100. As the stock-taking proceeds, a statement showing in one view the book balance actually found at the stock-taking and the difference if any shall be posted and verified daily by the Store-keeper and checked by the Accounts Section. This statement should be submitted to Government as soon as possible after the stock-taking is over and excesses and deficiencies adjusted in the stock register as per orders of Government.

101. *Inspection of Office.*—Along with the annual stock-taking the Superintendent will conduct a detailed inspection of the office in the manner laid down in G. O. No. 1046—E. A. 50-14-4, dated 17th December 1915, and submit a report to Government within a month after completion of inspection in the form prescribed therein (Appendix III).

102. *Audit.*—The local audit of accounts of the depot will be conducted annually by the outside audit staff of the Comptroller's Office (G. O. No. 5971-60-10, dated the 27th May 1904 and G. 786-7—75-2, dated the 10th August 1904). The objection statements issued by the local auditor and the audit note issued by the Comptroller should receive prompt attention of the Superintendent.

CHAPTER IX.

Forms.

103. Indents for forms are required to be submitted in duplicate by all officers entitled to indent upon the Stationery Office by the 31st March of each year. They should undergo the same scrutiny as in the case of stationery indents. Immediately after the indent is scrutinized it should be sent to the Press for printing and supplying them to the Departments. Forms that are common to more offices than one are consolidated before sending to Press for printing and distributing.

No. 4612-48—Cir. 91, dated 18-7-1891. G. 6011-6—dated 27-5-04. G. 10020-67—G.M. 292-13-1, dated 8-6-1914. G. 8987-90-G.M. 73-13-110, dated 8-5-1914.

104. A list of authorised forms with samples should be maintained and kept up-to-date.

APPENDIX I.

Returns due from the Stationery Office to Government.

Returns.	Due date.
Annual return of stock-taking ..	.. March.
,, ,, ,, ,, of inspection of Stationery Office by Superintendent.	,,
Brief Report of Stationery Office ..	.. July end.
Annual Report of ,, ,, ..	.. August 15.
Annual return of officials drawing rupees 70 and above.	.. July.
Quarterly return of dismissals .	.. Every quarter.
Quarterly return of retired officials ..	.. End of the month following the quarter.
,, of exemptions granted under clerkship rules ..	.. ,,
Half yearly statistics of business ..	.. January and July.
List of Superannuated Officers ..	.. 1st December.
List of Europeans in Service ..	.. 7th January
Return of appointments given to members of Backward communities ..	.. 15th February.

Returns due to Comptroller.

Permanent advance certificate ..	.. 1st July.
Schedule of Establishment ..	.. 1st September.

Returns due to Stationery Office.

Stationery indents	.. 15th February.
Forms	.. 31st March.

APPENDIX II.

LIST OF RECORDS AND REGISTERS OF THE OFFICE OF THE SUPERINTENDENT, GOVERNMENT STATIONERY, TO BE EITHER PRESERVED PERMANENTLY OR DESTROYED AT INTERVALS.

A. Records to be preserved permanently.

1. Service Books.
2. "From" Register.
3. "To" Register.
4. Order Book.
5. Acquittance Roll.
6. Stock Book.
7. Government Proceedings.
8. Establishment Schedule.
9. Cash Book.
10. Personal Deposit Register.
11. Annual Budget Estimates.
12. Press Note Book.
13. List of Articles and Books.
14. Annual Report.

B. Records to be preserved for ten years.

1. Stationery indents of all offices.
2. Bill Book.
3. Remittance Book.
4. Contingent Register.
5. Adjustment Register.

C. Records to be preserved for five years.

1. Leave Book.
2. Tappal Book.
3. Forms Indents.
4. *Mysore Gazette.*
5. Receipt and Issue Book of Stationery and Press paper indents.
6. Tender papers and contract bonds.

D. Records that may be destroyed after audit.

1. Issue Book.
2. Receipt Book.
3. Budget Expenditure Book.
4. Invoices of Articles supplied.
5. Duplicate Bills.
6. Day Book; and
7. Service Stamp Account Book.

APPENDIX III.

Memo of Questions for the Inspection of the Office of the Superintendent, Government Stationery.

1. Name of Inspecting Officer with designation.

2. Duration of Inspection { Date commenced ..... / Date concluded .....

3. Previous Inspection { Date ..... / Name of Inspecting Officer .....

Questions.

I. General.

1. Is the office accommodation sufficient and suitable? Are the rooms and premises kept clean?

2. Is an attendance register in use? Is the attendance regular? Who checks the register daily?

3. How many clerks are working in each branch of the office and what is the qualification of each?

Service Registers, Lists of Establishments, etc.

4. Is an up-to-date list of the establishment both clerical and menial maintained?

5. Is the record of the qualifications and services of the ministerial officers maintained up-to-date?

6. Is a service register maintained for every permanent official and brought up-to-date? Are these registers arranged in order and kept in the records in a separate box? Who keeps the key of the box?

7. Is an office order book maintained? Are orders of leave, punishment, etc., regularly recorded and given effect to?

8. Is a register of applications for appointments maintained and are selections made therefrom?

9. Are all appointments made in accordance with rules pertaining to the Department?

Distribution of work.

10. Is a record of the distribution of work among the several clerks in each branch maintained ? Is the work assigned to each official sufficient without being excessive ?

11. Does each official maintain a diary and do the entries show sufficient work for each day ?

What is the general condition of the work indicated by these records ? Is it up-to-date and efficient ?

Arrear Lists.

12. Does every official in each branch prepare and submit once a a month a list of references pending with him as required by Rule 14 of the General Rules of Office Procedure ? Are these lists consolidated by the Head of the Branch and is a statement submitted by the 5th of the month following ?

13. Are these lists scrutinised carefully by the ministerial head of the office and reminders sent promptly where necessary ?

Reports and Returns.

14. Is a statement of the periodical reports and returns due from each branch prepared and maintained up-to-date ? Are the due dates, the dates of actual submission and the names of the clerks responsible for their preparation noted therein ? Is it scrutinised monthly by the head of the office ? (*Vide* Rule 6 of the Efficiency Rules.)

How many and which returns were overdue at the time of inspection ?

Furniture List.

15. Is a register of furniture maintained ? Are all articles of furniture entered therein together with details as to the cost and date of purchase of each ? Is the register verified once every quarter and the result reported to the head of the office ? Is a note made in the register of all articles lost or which have become

unserviceable? Is the furniture adequate to the needs of the office or more than necessary? What is the condition of furniture kept?

Stationery and Forms.

16. In whose custody is the office stationery? Are the stock and issue registers regularly maintained? Are they submitted monthly for the inspection of the officer in charge? Is a verification by stock-taking done once a year?

Is a general indent book maintained for monthly issue of stationery?

Are old and unserviceable articles sold by public auction and the proceeds credited by Government? (*Vide* Rule 19 of the Stationery Rules.)

17. Who keeps the stock of forms? Where are they kept? Are they neatly arranged? Are all receipts and issues noted in a register?

18. Is a register of periodical issue of stationery maintained? (*Vide* Rule 36 of the Stationery Rules). Are stationery and form indents from the indenting officers received in due time and attended to promptly?

File of Standing Orders.

19. Is a complete set of the standing orders of Government relating to the work of each branch of the office maintained? Are these files complete and up-to-date?

Is each provided with a table of contents and if bulky, also an index?

20. Is a similar file maintained of circulars issued from the office?

Library.

21. In whose charge is the office Library and where is it kept?

22. Is a register maintained for entering books and publications as they are received and is it written up-to-date?

23. Are all books received into the Library correctly labelled and deposited in their appropriate places?

24. Are all correction slips inserted in their proper places in the volumes of enactments, rules, etc.?

25. Are any books issued without a receipt or lent to strangers without the permission of the head of the office ?

26. Is a monthly report of books removed and not returned submitted ?

27. Are cases of loss or of damage to any books reported promptly and orders obtained for their replacement ?

II. Correspondence Registers.

28. Are the registers of inward and outward correspondence properly maintained with cross references regularly marked ?

29. How many of such registers are maintained ? Are a peon book and tappal book maintained ?

30. Are the registers written up neatly ? Are the entries concise and clear ?

31. Are all receipts classified in the manner laid down in Rule 11 of the General Rules of Office Procedure ?

32. Is there any delay in the fair-copying and despatching of letters ? Are all papers despatched invariably on the day they are signed or the following day ? A few issues may be examined with reference to the refer book, peon book and tappal book.

33. Is the issue register checked once a month by the ministerial head of the office ?

34. Is an *amad* Register maintained to enter all covers as they are received in the Branch ?

35. Are all the registers periodically examined by the ministerial head of the office and signed by him in token of his inspection ?

III. Cash and Contingencies.

36. Are the following registers prescribed by Rule 25 of the General Rules of Office Procedure maintained?

(1) Cash Book.

(2) General ledger or classified abstract of the monthly totals of the Cash Book.

(3) Contingent Register.

(4) Order book for contingent charges.

37. What is the amount of permanent advance held by the office? Is an account of it correctly kept? What is the balance on hand? Is it forthcoming?

38. Is there any money on hand awaiting remittance to the Treasury or payment to parties? Details may be furnished.

39. Are there any long-standing advances made out of the office imprest, awaiting adjustment? Details may be furnished.

40. Are all charges incurred on account of contingencies entered in the contingent register from day to day? *Vide* Article 81 of the Civil Account Code. Are totals struck at the end of the month?

The necessity for any unusual charges may be scrutinised.

41. Are all contingent charges incurred under due authority, sanction of higher authorities being obtained where necessary?

42. Is the abstract contingent bill drawn at the end of each month in the manner laid down in Article 83 of the Civil Account Code and are the initials of the head of the office obtained?

43. Is the expenditure kept within the budget grant?

44. Are the detailed contingent bills of each month submitted with vouchers regularly by the 1st week of the succeeding month as required by para 210 of the Mysore Treasury Manual? Are all disallowances promptly deducted from the succeeding contingent bills? Is the account of service postage labels correctly written up? Who keeps them and where? Does the stock on hand agree with the book balance?

45. Are salary bills prepared with reference to the attendance register, leave register and office order book? Are drafts of the pay bills maintained?

46. Is an acquittance roll maintained? Are all salaries drawn duly

disbursed and proper receipts taken therein ? Is a stamped receipt obtained for payments of over Rs. 20 ? Is the register examined every month by the head of office ?

47. Are the bills and payments posted in the cash book ?

48. Is undisbursed pay short-drawn invariably in the pay bill of the next month ?

49. Is necessary sanction obtained for drawing the pay or allowances of incumbents of appointments requiring sanction of the higher authorities ?

50. Are all sums drawn on travelling allowance bills disbursed and acquittance taken ?

51. Are drafts of the office travelling allowance bills maintained in a register ?

Is there any undisbursed travelling allowance kept ? Is it disposed of in accordance with Government Order No. Fl. 2187-235—S. & A. 63-15-4, dated 19th November 1915 ? Have personal claims of officers to pay, allowances and increments been discharged without delay ? If any are delayed, what is the cause for the same ?

52. Are pension applications prepared and submitted in time as required by Government Order No. Fl. 7215-55—S. & A. 484-08-1, dated 7th May 1909 ?

53. How many cases are pending and why ? The last pension quarterly may be reviewed.

IV. Records.

54. The rules, if any, under which the records are arranged may be quoted. If no such rules exist, the system of arrangement followed, subjectwar or chronological, etc., may be briefly explained.

55. Are all the records sorted according to the prevailing system ? If not what is the quantity of papers remaining to be sorted ? What time is necessary to complete their sorting?

56. In whose charge are the records kept ? Are records permitted

to be removed without a substitute slip signed by the requisitioning official ?

A list of the records taken out of the record room and outstanding for long periods may be given.

57. Have rules been framed for regulating the periodical destruction of unserviceable records and have all time-expired papers been eliminated according to such rules ?

Miscellaneous.

58. Is an inspection minute book maintained and written up as laid down in para 4 of Government Order No. 10870-918—E. A. 43-14-1, dated 10th April 1915 ?

59. Extent to which points noted for action at previous inspections have been attended to ?

60. Any irregularities or informalities observed in the course of inspection, whether connected with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the office.

APPENDIX IV.

LIST OF FORMS AND REGISTERS USED IN THE STATIONERY OFFICE.

1. Register of Letters Received.
2. Register of Letters Despatched.
3. Peon Book.
4. Tappal Book.
5. Register of Receipt and Expenditure of Service Postage Stamps.
6. Cash Book of Receipts and Disbursements.
7. Counterfoil Receipt Book.
8. Register of Cash Remittances made to the Treasury.
9. Order Book for Contingent Charges.
10. Counterfoil Order Book for supply of articles.
11. Register of Expenditure according to the Budget Grant.
12. Register of Security Deposits.
13. Forms for Annual Indent of Forms.
14. Trifoil Invoice Book of articles supplied from the Depot.
15. Adjustment Register for Bills issued for articles supplied by the Stationery Depot.
16. Issue Book of Stationery.
17. Counterfoil of Intimate of Articles sent by Railway.
18. Counterfoil Receipt Book for cart-hire paid.
19. Counterfoil Reminder Book.

Mono WD 1306—GPB—100—26.

CHAPTER V.

DUTIES OF STORES AND STAIONERY SECTIONS.

General.

G 10138-9/Ins
F. 85-92 1-3-1899.

(a) The accounts section is in immediate charge of the Supervisor who furnished a security of Rs.1,000. The Accountant and Cashier who furnishes a security of Rs.250 works under the Supervisor.

(b) The Stores section in charge of the Store-keeper who furnishes a security of Rs.500 and works under the direct supervision of the Supervisor.

Accounts section- It is the duty of the Accounts section

(a) to prepare in time forecasts of the requirements of the official

for the general efficiency of the office. He shall see that all the clerks under him are fully employed; that the routine duties are carried out thoroughly and regularly; that the rooms of the office are kept neat and tidy and that all office records are preserved in proper order.

The Supervisor shall maintain a record showing the distribution of work among the members of the staff. Ordinarily the work of every official will be that alloted to him, but the Supervisor may ask any official to work overtime or take up any other work in addition to his own whenever necessary.

Ordinarily the office hours are from 11 A.M. to 5-30 P.M.. On Saturdays the hours are from 11 to 5 P.M. On New Moon Days the office is held between 1 and 5-30 P.M. On Sundays and Gazetted holidays the office is closed, special arrangements being made for urgent work.

An attendance register is maintained and clerks are required to affix their initials heir names as soon as they come to

The Attendance Register will be sent up to the Superintendent or other officer deputed by him to examine it, for inspection at 11-30 a.m. every morning.

× ×

All officials are enjoined to maint ct reticence in respect of all matters their knowledge in the discharge of ties. No information shall be divulged or official documents copied for private or non-official use.

No certificate shall be given to any

member of the office establishment, except under the signature of the Superintendent.

Chapter II. Office routine.

Order of business.
G.O. No. G 5203-51/E.A. 4-14 dated 23rd Nov. 1914.

Office work is conducted in such a manner, that while a sufficient record of every transaction is preserved, the bulk of the documents is kept as small as possible and arranged as best calculated to facilitate reference.

All official covers addressed to the Depot shall be opened by the Superintendent or by any other officer deputed by him. Such Officer shall mark on each letter the date of its receipt, ~~indicating~~ indicating on each the action to be taken by the officer with such instructions as may be necessary. These will be submitted to the Superintendent and when approved by him will be sent to the Supervisor for necessary action ~~being taken.~~

All papers, other than ordinary or of a routine nature, should be classified as follows ~~for~~ to regulate their proper treatment:-

1. Important
2. Urgent.
3. Immediate.
4. Confidential.

Papers requiring attention without delay of the persons to whom they are addressed, whether at the office or at their private residence, should be marked "Urgent". Those requiring instant attention should be marked

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"Immediate" and placed at once in the hands of the persons to whom they are addressed whether by night or by day.

Papers requiring more than the usual personal attention of the office should be marked "Important".

The marking should be done by the person who opens the covers.

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will

When any cover is marked "Confidential" the Superintendent or any officer deputed by him deal with it personally.

The entries of confidential papers in the office registers should be made from slips furnished by the Superintendent or other officer who deals with it and should be very general, sufficient merely to admit of the papers being traced.

Confidential papers must be kept in the personal custody of the Superintendent or other officer entrusted with them until orders are obtained in writing for being filed with the other records of the office.

When confidential papers are sent out of the office, they should be put in double covers, the inner one being sealed and marked "Confidential" and superscribed only with the name of the addressee and the outer one bearing the usual official address.

For the registration of papers received or sent out, the office maintains the following registers:-

1. From Register

2. To Register.

3. Peon Book.
4. Tappal Book.
5. Unofficial File Register.
6. D. O. Register.

The "From" register is a register of communications of every description received in the office. It shows the number and date of communication, date of receipt, whence received, brief subject of the communication, fianl disposal with number and date and remarks.

Entries in the "From" registers should be consecutively numbered and the numbers noted on the papers to which the entries relate.

No communication received in the office may be excluded from the "From" register.

The "To" register is a register of all communications issued from the office and similar in form to the "From" register.

In the "Unofficial" register cases which are referred unofficially by or to other departments for an expression of opinion are entered. The register shows the dates of receipt & despatch and the subject matter of the cases. Entries in this register are also serially numbered.

After an inward letter has been registered it is sent to the Record keeper who must carefully read through it and its enclosures, if any, and with the help of the registers and indexes trace and put up any connected records or precedents whether actually quoted

in the letter or not, which are relevant to the question under discussion or are likely to be required for the disposal of the case.

The Supervisor must put up notes and and drafts himself in all important cases. In routine cases, the clerks concerned will prepare notes and drafts. All notes shall be temperately written and should be free from personal remarks.

When a note or precis is required, it should contain the following particulars in more or less detail, according to the importance of the case:-

(a) A precis of the previous history or the facts of the case (unless these are contained in any previous note to which reference can be made.)

(b) A very brief summary of the papers under disposal and the questions for consideration and decision.

(c) Reference to any law, rule, precedents previous orders or parallel cases which may be applicable and their bearing on the questions for disposal.

(d) In cases in which the disposal is governed by rule or custom, or the concurrence of other departments is necessary, an indication of the procedure which should be followed.

Ordinarily the maximum time allowed for the submission of letters and cases for orders is three clear days; but simple letters and references which do not require much referencing, also unofficial references which have

been fully referenced should be submitted the day after receipt in the office. If, for any reason, a longer period than three days is required to get any cases or classes of cases ready for submission, the permission of the Superintendent must be obtained in writing.

Urgent letters and cases requiring priority must invariably be submitted on the day on which they are received.

All telegrams must be promptly answered on the day of receipt. Cases marked "early" should if possible be submitted on the date of receipt but never later than the day after receipt in the Office.

All drafts and fair copies of letters shall be passed and signed by the Superintendent.

In every urgent or important case, special responsibility rests on the Supervisor to see that no delay occurs at any stage either in or outside the office without the matter being reported to the Superintendent.

All notes and drafts must be submitted to the Superintendent by the Supervisor, who will be responsible that cases are properly and fully referenced and where the Supervisor does not draft or note himself that the notes or drafts put up are correctly and properly prepared.

At the commencement of a letter or docket the number and the date of the letter replied to should be quoted and the subject

~~summarised~~ stated briefly. Where arguments have to be replied to seriatim, an abstract of the particular points taken up should be given in the paragraph which contains the reply: but where there are several such points it will be sufficient merely to refer to the papragraph of the letter under reply which contains the point treated of.

24 The Supervisor will examine drafts of all letters by whomsoever drafted with the same care and ~~with~~ the same sense of responsibility for their contents as if they had been drafted by himself. He must point out and rectify before issue of all fair copies any errors or omissions, either in substance, language, grammar or punctuation that he notices therein.

All copying work of the office should be done by means of typewriting machines and one or more of the clerks in the pffice should be trained in the use of it. Fair copies of letters to be issued typewritten must be ordinarily sent up for signature the very day they are received for typing. Immediate letters must be typed & issued at once.

Cir. No. G 11372-422/G.P. 24-15-52 dated 14th Feb. 1916

16 The quality and description of paper for fair copies should be suited to the importance of the communication and the position of the person addressed to.

17 Every fair copy sent up for signature must be carefully examined by the Supervisor the initials of the copyist and the examiner being entered at the foot of the office draft.

Fair copies of enclosures should also bear the initials of the examiner.

Papers must be despatched on the day they are signed or the following working day. Delays in the issue of letters must always be reported to the Superintendent by the Supervisor.

The Deppatching clerk is responsible for the despatch of covers to be sent out of of the office, whether through the post or by peons. In the case of covers delivered by hand he should datisfy himself that they have been duly delivered and that a receipt has been obtained in the Delivery Book.

Valuable papers such as ~~audited bills~~ cheques, drafts, Remittance Transfer Receipts, promissory notes, &c., should invariably be registered when sent through post. In all cases of valuable papers whether delivered or received by hand or by post ~~should be~~ it should be certified that the receipt is formally acknowledged officially. A reminder should be sent to such offices as do not duly acknowledge them.

Post office receipts for registered covers and parcels should be filed by the despatching clerk and pasted into the post book against the entry concerned.

An account shall be maintained in the stamp book by the despatching clerk of all service postage stamps obtained, and used from time to time.

A reminder register should also be

maintained. In this register official issues from the office to which replies are due should be posted as soon as the official letter issues. This register is intended to help the issue of timely reminders and to expedite the disposal of cases. Reminders except in urgent cases should issue only once a fortnight.

On the 5th and 20th of every month the reminder register should be reviewed by the Supervisor, who will examine the list of the cases in which it is proposed to issue reminders and obtain the orders of the Superintendent. After approval by the Superintendent, reminders should issue to the authorities concerned under the signature of the Superintendent

Reminders issued and replies received should be noted in the Reminder register and when a letter has been fully answered the entry relating to it in the reminder register should be struck off by drawing two diagonal lines neatly across the entry in red ink.

Every clerk should prepare by the 25th of each month a list of references pending with him, classified under the following heads:-

1) Pending for less than a week.
2) Pending for more than a week but less than a month.
3) Pending for more than a month, but less than two months.
4) Pending for more than two months.

Reasons for delay and the fact whether extension of time has been obtained

should be stated wherever necessary.

It shall be the duty of the Supervisor to prepare a consolidated statement of cases in arrears in the office on the last of every month and submit the same not later than the 5th of the following month for the inspection and orders of the Superintendent.

A list of reports and returns due from the office is given in Appendix I. This list should be duly revised from time to time as additions or alterations are ordered by competent authority. The Supervisor should see that all reports and returns are sent out ~~of~~ of the office not later than the due dates.

A complete file of the standing orders of Government relating to the office should be maintained and always kept up to date with a table of contents for facility of reference.

Arrangement & Custody of Records

The records of the office will be in the custody of the Record-keeper. He shall arrange them by subjects and maintain a list of the subject bundles, as also an alphabetical index for them.

A facing sheet of the contents will be put up in every file as it is opened and each paper will be entered in the facing sheet as it is added on to the file. Account registers, periodical returns, gazettes and similar papers should, as far as possible, be kept in separate shelves.

The registers and returns will be delivered to the Record Keeper when they are no longer required for current use.

Papers taken for reference should be got back and restored to their proper places without delay.

The supervisor will see that the Recordkeeper keeps the record shelves and records therein properly dusted and tidy and that they are duly protected from damp, insects, etc.,

Obsolete and useless records should with the approval of the Superintendent be weeded out and destroyed ~~in accordance with the schedule appended to G.O. No.~~ periodically (Vide Appendix E)

Records requiring to be destroyed should before destruction be examined and selected by the Recordkeeper under the instructions of the Supervisor and sent up to the Superintendent for inspection. Records should be destroyed once a year only in the month of December. Records, books, papers and registers chosen for destruction should be burnt in the presence of the Supervisor.

Destruction made in any year shall comprise papers which have passed their time limit calculated from the official year of their disposal

A register shall be kept of all records destroyed giving briefly the substance of the records, their dates and noting the last "To" or "From" No., if any.

Chapter IV. Cash & Contingencies.

Accounts, Cash, Pay bills, etc.

The Accountant is responsible for all cash transactions. His duties are:-

(a) To prepare establishment pay bills & Contingent bills.

(b) To maintain the service books of the establishment and the abstract general register of leave and allowances and to submit for orders the increment statements of all officials as they fall due.

(c) To maintain a strict account of the furniture of the office.

(d) To prepare bills for stationery supplied to paying departments.

The Accountant shall maintain the

P.T.O

following registers.

(1) Cash book for entering daily receipts and expenditure of all kinds.

(2) Books of receipts (in counterfoil) issued for moneys received.

(3) Remittance book for moneys remitted to the Treasury.

(4) Contingent Register.

(5) Order book for contingent charges.

(6) Acquittance roll.

(7) Register of security deposits.

(8) Register of furniture.

(9) Budget grant and expenditure book.

(10) Postage Stamp account

(11) Register of Bills.

Cheques, Drafts & Remittance transfer receipts

The Accountant will enter in the cash book all money transactions including ~~audited bills~~. Full details shall be given to admit of the main points of each transaction being readily ascertained. All receipts, disbursements and charges of whatever nature connected with the public service must be promptly and clearly shown in the cash book. For all moneys received at the Stationery Office from the Public a receipt in the prescribed printed form should be issued under the signature of the Superintendent and the counterfoils thereof carefully filed in the office. When refunds are claimed the original receipt granted must invariably be produced for cancellation and the fact of refund noted in the office copy of the receipt and against the original entry in the cash book. The cash book shall be closed and the cash on hand deposited at the close of each day in the Cash chest.

All entries in the cash book should be checked by the Supervisor with reference to the various documents on which they are based, i.e., all items of receipts with the the counterfoils of receipts, etc., and all items of payment with the acquittance roll, contingent register, remittence book, etc. The Supervisor will also check the totals and the correctness of the closing cash balance and verify by counting the cash balance with the book balance and sign the cash book, with date in token of his examination. The Superintendent will examine the cash book once a week on days not previously intimated to the staff, test check the receipts and payments with the documents on which they rest, verify the cash balance in chest with the book balance and sign the cash book in token of his examination; The cash book is the record of cash transactions of the Superintendent and he is responsible for the correctness of the record in every respect and he has therefore to exercise whatever check he considers necessary to ensure its completeness and correctness and also its being a chronological record of all cash receipts and payments written up simultaneously with the transactions. The cash chest will have two locks, the key of one lock being with the Accountant and Cashier and that of the other with the Superintendent. —

~~each day in the cash chest.~~ ~~He~~ The Accountant Treasurer shall on no account keep office funds in his personal posession or mix private money with office funds.

Except those drawn for making disbursements

55 All moneys received in cash from whatever source must at once be remitted to the Treasury for deposit after entering in the remittance register wherein full details in respect of each item of money received and the head of account to which it is to be credited must be noted.

Earnest Moneys and Security deposits should be Credited to "Revenue Deposits" and Sale proceeds of Stationery to "Stationery Receipts"

61 The contingent register is a register showing under the detailed heads of the budget estimates the expenditure incurred by the office from day to day out of Contingent Grants.

To meet contingent charges the office is allowed an imprest of Rs.50/- which should always be accounted for (by the accountant) either in cash or by paid vouchers. Whenever it is desired to recoup it, the contingent register should be totalled and ~~an abstract bill drawn up and presented at the treasury for encashments.~~ Such ~~abstract~~ contingent bills shall be checked by the Supervisor with the contingent register and the cash book before they are submitted for the Superintendent's signature.

a detailed Contingent bill in form No 21A drawn up and presented at the Comptroller's office for audit & payment

Contingent charges must be promptly paid and brought to account.

All disbursements from contingencies require the previous authority of the Superintendent which should be obtained in the

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contingent order book or on the voucher support-ing the charge.

The acquittance rolls ~~is a~~ are records of salaries and allowances disbursed to the establishment and of the receipts taken from the payees in acknowledgment. ~~It~~ They should be written up ~~before~~ along with the establishment bills are sent up to Comptroller for audit and when ~~the bills are returned duly audited~~ any corrections or disallowances are made in the bills by that authority are noted in the register in red ink before payees' acknowledgments are taken therein.

and both must be submitted to the Superintendent for signature before the latter

they are communicated by means of audit-memorandum and they should be

Pay and allowance bills of establishment shall be checked by the Supervisor before submitting them to the Superintendent for approval and signature.

The amounts drawn on these bills must be disbursed without delay. If any sum is left undisbursed ~~[illegible]~~ at the end of a month it shall be refunded to the Treasury by short drawal from the next bill sent up for preaudit. The amount ~~short~~ short drawn may be claimed in a supplemental bill at the time it is required for payment.

unless the undisbursed amount is required to be kept for a longer period under the Comptroller's Circular No. 3009/T-A-D 4 dt 22/8/1917

Before signing The acquittance roll ~~shall be attested by~~ the Superintendent ~~in token of the fact that he has satisfied~~ must satisfy himself that ~~payments have~~ all amounts drawn on previous bills have been ~~made~~ disbursed to the persons concerned, ~~and~~ that proper receipts have been taken from them and that the ~~bills and~~ payments have been duly posted in the cash book, any amount remaining undisbursed for more than 3 months being short drawn in the bill presented for signature.

An office order book shall be maintained wherein all orders affecting the service or salary of members of the office establishment shall be entered.

The Accountant shall prepare the establishment pay bills in consultaion with this book and in the light of such orders.

The service registers of the members of the establishment must all be posted, and kept up to date and they should be examined by the Superintendent once on the last day of every month before the establishment pay bills for the month are sent up to Comptroller for audit.

Security deposits or earnest moneys received from contractors should be entered in the register of security deposits and the amounts sent to the ~~District~~ Nalé Huzur Treasury as a revenue deposit. Cheques payable on demand, Government of India Promissory notes, etc., received as security should be similarly entered ~~&&&~~ in the register and sent to the Comptroller's office promptly, for safe custody.

Budget estimates & periodical returns.

Preparation of budget estimates:-

The Supervisor shall be responsible for the correct preparation and the punctual submission to Government of the budget estimates for receipts and charges under "Stationery & Printing" in the preparation of which he shall be guided by the general instructions contained in chapter X of the Mysore Treasury Manual.

In the first week of July of each year, all articles of furniture should be verified by counting and a certificate of agreement or disagreement of the balance according to the furniture register with the actual counted balance should be recorded in the register. Prompt action should be taken on regards differences disclosed by the verification which should be made by a member of the Depot to be appointed by the Supt.

All articles of furniture should be serially numbered as s.o.1, s.o.2 & so on and a register thereof kept by the Accountant which should contain details as to the cost and date of purchase of each.

Articles of furniture should not be removed from one room to another without the Supervisor's knowledge or permission.

16.

When any article is lost or has become unserviceable, the fact should be reported to the Superintendent who will pass orders as to replacement of lost articles or disposal of unserviceable ones.

The stock of office stationery and forms ~~is~~ will be ~~under the~~ in the charge of Typist and Record Keeper who should account for all articles received and issued by him in a register kept for the purpose. This register should be submitted monthly for the inspection of the Superintendent and verified by stock taking once a year. The fact of such verification should be noted in the register ~~over~~ with number the signature of the Superintendent.

year following in consultation with the Store keeper and to deal generally with the correspondence relating to the receipt and issue of stores.

(b) To prepare the budget estimates of the Stationery Department, applications for additional allotments replies to audit reports and the preparation and submission of prescribed periodical reports and returns on or before the due dates.

(c) To see that all articles received in the Stationery office from all sources, whether from contractors or from supplying departments are duly brought on account.

(d) To price such articles.

(e) To check all indents received from offices, watch advances of stationery made and see that the balances of stationery due are supplied as expeditiously as possible.

S.C.

3. Stores section.

It is the duty of the stores section

(a) to receive and stock all articles of stationery.

(b) to issue stores on indents passed by the accounts section and

(c) to account for all stores received and issued.

The following registers and forms are in use:-

1. Accounts section.

1. Accounts section.

(a) Receipt register, in which all receipts of stationery articles are brought to account.

(b) Issue register in which all issues of stationery articles are recorded.

(c) Stock abstract register into which the monthly totals of receipts and issues are carried and balance struck monthly.

(d) Register of accepted rates agreed upon with contractors.

(e) Check register, by means of which the supplies actually received from firms are checked with the order.

(f) Demand collection and balance register wherein the transactions of paying departments are recorded.

(g) Budget register showing the ~~xxxxxxxxxx~~ budget grant and expenditure up to date on account of stationery purchased.

(h) Register of security deposits etc., received from contractors.

(i) Register of articles returned to stationery.

(j) Indent register of stationery.

(k) Indent register of forms.

(l). Register of uncomplied with requisitions(balance register).

(m) List of schedule rates for valuing the supplies made to paying departments

(n) Railway receipt book.

(o) File of duplicate invoices in which will also be filed the invoices received with the blank books & Registers received from the Press.

(p) File of acknowledgement of stationery articles.

(q) Register of indents on the Press for blank books and Registers

(r) Files of Samples of standard forms.

Correspondence relating to supplies.

G.8546/G.F.10-1900 dated 9th December 1901.

G.O. No.Fl.2760-809/G.F.214-10-88 dated 23rd Dec.1913.

8955/Mis.1947 dated 12-1-1901.

G.O. No.G.2632-3/G.M.155-05-4 dated 25th November 1905.

5. A forecast of the stores required, prepared with reference to the requirements of indenting officers in the case of special articles and with reference to the average issues of the three previous years in the case of articles of general supply and providing also for half a year's reserve stock, shall be made by the first week of October of each year preceding that for which the stores are wanted. Soon after, a notice calling for tenders for the supply of articles required and giving the necessary details regarding the supplies shall be published in the Mysore Gazette and also in the leading newspapers in and outside the State in accordance with rules. In the notice to be called for a stipulation should be inserted that only 10% of the ~~uvermakes~~ of watermarked papers will be accepted and that the contractors should not sell such papers to the outside public.

In purchasing articles of country manufacture, preference must always be given to the articles manufactured in the State Departments, such as the Central Jail; for this purpose, the Superintendent must, at the beginning of each year, ascertain from such departments what articles they can supply as also the rates in each case; and in the notice inviting tenders, such articles must be omitted.

G.4215-6/G.M.130-07-6 dated 22nd January 1908.

G.O.No.G.5047-9/Gl.Mis.142-07-5 dated 26-2-1908.

G.O.No.G.2865-7/G.M. 7-7 dated 19th Nov.1904.

G.O. No. 20760-809 / G.7. 214-10-88 dt 23rd Dec 1913

The tenders received in response to the notice shall be opened by the Superintendent on the prescribed dates and sent up promptly to Government for sanction with a statement of overmakes purchased during the previous year..

The Superintendent may purchase articles of European manufacture up to a limit of Rs.50/- in each case without the previous sanction of Government, but subject to the condition of there being a budget provision available for the purpose. All other purchases require previous sanction.

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As soon as any tender is accepted it will be the duty of the Supervisor to obtain the orders of the Superintendent as to the dates by which and the instalments in which the year's requirements shall be supplied the dates and the quantities being so fixed as not to inconvenience departments for want of stock.

Copies of the orders placed with the supplying firms or departments shall be forthwith sent to the Storekeeper with an order to take delivery of the articles specified therein when they arrive. Special care must be taken to see that supplies are received by the dates fixed for their delivery and any delay on the part of a contractor or supplying department shall at once be brought to the notice of the Superintendent by the Supervisor.

As soon as goods arrive the Store keeper shall have them ~~personally see to their being opened. He shall~~ unpacked in his presence, check the goods with the invoices and take them to stock. Any discrepancy between the invoice and the actual receipt must at once be brought to the notice of the Superintendent and with his permission only the actual quantity received must be taken to stock.

27

Pricing of Stationery articles.

For the purpose of valuing the issues from the Stationery office, a rate ~~&~~ list shall be prepared by the Accountant by the 1st of June in each year. The rates should be so fixed as to cover not only the actual cost at which each individual article is supplied by the contractors but also all other incidental charges incurred in connection therewith such as for packing, freight, insurance, clearing, carting, storing, handling, etc., This list will be the basis for making bills to departments that pay.

25

Preservation and custody of stationery articles:-

It will be the duty of the StoreeKeeper to see that all the stores are methodically arranged and that necessary precautions are taken to protect them from theft as also from damp, heat, exposure and ravages of insects. Both the Supervisor and Store-keeper will be jointly responsible to the Superintendent for any losses which are attributable to neglect of their duties in these respects.

The Storekeeper shall see that the consignments are carted promptly and stocked properly. Any neglect of duty on the part of the contractor or short delivery of consignments should at once be brought to the notice

of the Supervisor who shall institute necessary enquiries and if necessary, bring it to the notice of the Superintendent and get his orders in the matter. Bills for cutting charges shall be presented by the contractor to the Accounts section through the Storekeeper..

35 Storing of stationery articles.:- On receipt of consignments from contractors, the storekeeper shall have them opened immediately and check them with the original orders and invoices received from the supplying firms and have them arranged after being checked by the Supervisor in their respective places. Reams of papers shall be stacked neatly on wooden racks provided for the purpose and sundry stationery articles which are of a costly nature or which may be easily stolen shall be kept under lock and key in Almirahs. The entire stock of any particular article shall be kept in one and the same place and shall bear a label indicating the number which the article bears in appendix D of the Staionery Rules.

(30)

4 Register of articles brought on stock.:- The Store keeper shall take the articles to stock by entering them in the ledger of daily receipts and issues. ~~and balances~~. The Storekeeper will after bringing the stock on his ledger return the invoices (in duplicate) to the Accounts section with a certificate that the articles ~~&~~ specified therein have been received in good condition and taken to stock. The Account Section will then bring the articles

on the receipt register and submit the invoices (in duplicate) to the Superintendent for counter-signature. The receipt register will be closed on the last day of every month and the totals carried to the stock abstract book in which the balance should be struck simultaneously.

One copy of the invoice will be posted for purpose of check in the Depot vide G.O. No 6240-2/G.F. 10-93 dt 18/6/1904

The Storekeeper will also close his ledger once at the end of every month, and the Superintendent shall affix his initials to the Storekeeper's ledgers as also to the Accountant's ~~Book~~ stock abstract book on the 5th of the succeeding month in token of their agreement.

In the case of sheep skins the weight in lbs and the number bought should be mentioned in the bill book, though the former need not be mentioned in the receipt and issue Registers.

Special precautions. Whenever there is a deviation from approved sample in the supplies made by a contractor the Supervisor shall immediately draw the attention of the Superintendent and obtain his orders for taking such articles ~~on~~ into stock.

Articles purchased from local contractors or obtained from other departments shall not be brought to stock until they have been inspected and passed by the Superintendent.

Shortages, breakages, damages, etc., shpuld be brought to the notice of the Superintendent and the invoices corrected as per his orders. ~~of the Superintendent.~~

Articles which are not approved by the Superintendent and all supplies in excess of orders shall be rejected, unless the Superintendent directs otherwise, and the fact intimated to the suppliers who shall be required to remove them at once.

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Payments to contractors.

Whenever new contracts are settled a list of accepted rates should be furnished to the Comptroller and to Govt. before bills are sent for audit.

G.2627-9/G.M.162-07-1 dated 18th October 07.

Invoices or bills received from suppliers (in duplicate) with the supplies should be checked by the Supervisor with reference to the agreement entered into with the contractors and to the accepted rates. He is primarily responsible that all articles received from suppliers are actually brought on to stock and that the contract rates have not been exceeded. After the bills are checked they shall be countersigned by the Superintendent and the original sent up to Comptroller ~~for audit~~ with the certificate that all articles comprised in the bills are brought on stock for audit and payment to the parties concerned. The usual certificates as required by Government Order No.Fl.2760-809/G.F.214-10-88 dated 23rd December 1913 should be furnished whenever purchases are made as per powers delegated to the Superintendent by G.O.No.G.5047/9-G.L.Mis142-07-5 dated 22-2-08.

G.O.No.G.5047-9/Gl.Mis.142-07-5 dated 26-2-08.

The provisions of ~~articles~~ paras 270-273 of the Mysore Treasury Manual should be kept in view and all payments not exceeding Rs 25 if in India and £1 (or its equivalent in any Currency) to places outside the United Kingdom may be made by Postal Money Orders.

Particulars regarding commissions if any received by firms should also be stated in the bills and sent up to Govt. for audit.

On receipt of audited bills they shall be promptly sent up to the parties concerned.

In the case of firms in Bangalore the bills may be endorsed in their favour and made over to them for presentation at the Comptroller's Office for audit and payment.

Payments of supplying departments.

(32)

In the case of supplies made by Government departments such as the Jail or the P.W. work shop, triplicate bills are received.

The Supervisor shall likewise check them and have them countersigned by the Superintendent. He shall then file one of the copies and return the other two copies to the supplying department for necessary adjustment through

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the Comptroller. as laid down in Art 96 C.A.C.

Miscellaneous.

11925-26/G.F.47-93 dated 28-4-1900.

To guard against exceeding the annual allotment the Accountant shall maintain a register of expenditure and note in it the amount of expenditure incurred from time to time. The dates on which the bills are sent to the Comptroller for audit as also the dates on which ~~they are received back duly audited~~ money or preaudit cheques are received from that officer should likewise be noted in this register. The dates of ~~despatch of audited bills~~ payment to the parties concerned and their acknowledgements should similarly be noted in ~~&&&&&&&&&&&&&&&~~ it. In case of bills directly paid by the Comptroller, the dates of their payment should be ascertained from that officer & noted in this register.

The available balance should be struck everytime a bill is sent up to the Comptroller for audit.

Care should be taken to see that the supply of the full quantities invoiced is received before payment is made or a proportionate reduction made in the bills if the short supply is not made good within a reasonable time. (G.O. No 4466-7/G.F.10-93 d. 31/10/1902).

~~Chapter XII~~

Issues of stores.

Stationery indents received must be taken up promptly in the order of their receipt.

On receipt of an indent in the Stationery office it shall be entered in the indent register and numbered and until the indent is finally disposed of, all correspondence between the stationery office and the indenting or countersigning officer, as the case may be, shall bear this number.

As a rule, the articles in the depot are intended solely for the use of Govt departments and not for sale to the public. If under special circumstances any articles are supplied to officers for cash, a separate account should be maintained for such supplies with details of date of supply, description of articles, their cost, name of person to whom supplied, date of recovery and amount recovered. (G.O. No 6240-2/G.F.10-93 d. 13/6/1904)

Where application is made for stationery as an advance on an annual indent the application shall be entered in the indent register of the year in which the annual indent will fall due for compliance.

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The number of original entries in the indent register of any one year will therefore be no more than the total of the annual indents including the supplementary indent made in the year.

Space should be left between these original entries so as to admit of the entry of all subsequent correspondence between the Stationery Office and the indenting or the counterisgning officer relating to the indent.

NO.4612-49/Cir 91 dated 18th July 1891.

G.4611-59/G.M.105-10-24 dated 8th Feb. 11.

Indents for stationery are required to be submitted in duplicate by the 15th February of each year by officers authorised to indent upon the Stationery Office. The indents shall be prepared as per rules.

In checking indents made on the Stationery office, the Supervisor shall see;

(1) That no article is passed for supply to which the indenting officer is not entitled according to Appendix A.of the Stationery Rules.

(2) That where an article which is included in Appendix A but is not printed in the indent form, is indented for, the article indented for is numbered and described exactly as it is numbered and described in Appendix A of the Stationery Rules.

(3) That in the case of articles issued on a fixed scale or for stated periods, the requirements of App.E, are complied with.

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(4) That the indenting officers furnish particulars of all old and unserviceable articles disposed of by them, in exchange for which they require the supply of articles issued at periodical intervals.

(5) That where no scale has been prescribed the quantities indented for do not exceed the average consumption of the two preceding supply years or where they exceed this average that the explanation given is specially brought to the notice of the Superintendent ~~of stationery~~ in writing and his orders obtained thereon.

(N.B.) The Superintendent may comply with an indent provided that the value of such excess is not more than Rs.200/- if he considers that the reasons given are satisfactory. If the value of such excess is above Rs.200 the Superintendent will obtain the previous sanction of Government before complying. He may call for the receipt and issue registers maintained in my office, whenever required for examination or verifying the indents.

G.O.No.6011-6 dated 27-5-04.

G.O.4611-59/G.M.105-10-14 dated 8th Feb 1911.

G.4611-59/G.M.105-10-14 dated 8th Feb 1911.

G.O.No.G.6011-6 dated 27th May 1904.

(6) That no article which is indented for special purposes, e.g., hand made papers & superior English made papers is passed for supply without a clear statement of the purposes for which the article is required.

(7) Date of the advance and subsequent supplies of stationery, if any, should be noted on the indents besides being shown in the issue Register (G.O No 6240-2 G.F. 27/6/1904)

Indents for stationery shall as a rule be passed by the Superintendent who has discretion ~~cussion~~ to disallow requisitions not complying with the requirements of Appendices A & E of the Stationery Rules. Indents passed

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by the Superintendent shall be sent for compliance to the Storekeeper.. The responsibility of the accounts section shall not cease on the transfer of an indent to the stores and it will be the duty of the Supervisor to watch that all indents so transferred are complied with promptly.

Sale indents.

It will be the duty of the Accountant to see that bills of cost are promptly sent to officers concerned for acceptance after the indents have been complied with by the Stores, and that the accepted bills are forwarded to the Comptroller for adjustment without delay. Packing and other charges should also be included in the bill in the case of supplies made to Municipalities and District Boards. The Presidents of the Boards concerned should be asked to issue crossed cheques in favour of the Treasury Officer for Credit to "Stationery Receipts".

In the case of indents which are to be complied with on payment of value (book adjustment) the Supervisor shall scrutinize the indent with a view to seeing whether the articles indented for are available in the stores and can be supplied without affecting the supply of the requirements of officers entitled to free supply of stationery. He shall pass only such articles as he can supply without running the risk of depleting his stock. The indents shall then be entered in the Demand collection abd balance register by the Account-ant and submitted to the Superintendent who will pass the indent affixing his initials to the entry on the register. The indent (in duplicate) will thereupon be handed over to the storekeeper for compliance.

Duty of Storekeeper.

Indents shall ordinarily be taken up for compliance in the order in which they are received and each indent shall be dealt with as expeditiously as possible. Preference may however be given to an indent which is marked "urgent".

The Storekeeper shall have the articles taken out as passed, noting in black ink the quantity taken out in col:12 of the indent

and the packing clerk shall check and enter the articles in the duplicate and proceed with the packing.

Simultaneously to complying with the indents as aforesaid, he will enter the indents in his ledger of daily receipt and issue.

For facility of reference and check each of the accounts and stores sections should refer in their registers to the serial nos. of the indents given by the other section.

Balance Register.

When an article indented for and passed is not in stock the words "out of stock" should be impressed with a rubber stamp in col.12 and all uncomplied with requisitions ~~(Balance register)~~ should be brought on the register of uncomplied with requisitions (Balance Register)

Use of duplicates indents.

The ~~An~~ original indent as passed and issued finally will be sent to the indenting officer with an invoice, which he should promptly return to the Superintendent, duly acknowledging thereon the receipt of articles specified there in on comparing with the indents, which he should carefully preserve and submit for inspection by officers deputed to check his office stationery articles and stationery accounts. The duplicate indent should be likewise filed in the office of the Superintendent for inspection by officers deputed to check the stationery articles and stationery accounts.

No.11306-357/G.2386-92 dated 10-1-1893.

(37)

Accepted invoices.

The accepted invoices the ~~receipt~~ Return of which should be carefully insisted on should be pasted to the corresponding counterfoil

thereof and produced for inspection of officer deputed to check the stationery articles and stationery accounts.

Duties of packers.

On receipt of articles for packing, the packing clerk shall enter the necessary particulars in the packing book maintained. The articles shall be very carefully packed and the consignments addressed under the supervision of the storekeeper.

Goods-forwarding notes shall be prepared by the packing clerk and sent to the Supervisor for signature. The packing clerk shall then deliver the packages with the forwarding notes to the carting contractor who should book the consignment adopting the "To pay" system for all consignments excepting those to the Amildars of the State and should deliver the railway receipts on the very day they are granted to the Storekeeper. The latter will after entering the numbers and dates of the Railway receipts in the packing book against the names of consignees, deliver them to the Accounts Section for sending them over to the parties concerned along with the duplicate indents and invoices. It is the duty of the storekeeper to return these documents to the Accounts section wherefrom the invoices should be sent to the indenting officers for acceptance and return. Both the duplicate indents and accepted invoices will be finally filed in the Accounts section in serial order for reference and audit.

G.O.14733-80/Mis.3195 dated 30th June 1899.

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.3384-5/Mis.F.556
dated 6-9-1903.

.14571-72/G.M.378-15-4
dated 20-4-1916.

Headquarters indents.

The packers have to furnish securities of Rs.100/- each for the due fulfilment of their duties..

The procedure to be adopted in the issue of articles on indents from officers at head quarters shall be the same as that prescribed for district indents above referred to with this modification that when an indent is sent to the stores for compliance the supervisor shall request the indenting officer to depute a responsible clerk to take delivery of them taking his acknowledgment then and there in the space provided for in the indent (in duplicate). The cost of carriage for supplies delivered locally will be paid by the officers receiving them.

G.O.14733-80/Mis.3195
dated 30th January 1899.

The indents and invoices that have been complied with shall be transferred to Accounts section where their receipt shall acknowledged by the Accountant. Thereupon the Accountant shall handover the duplicate indents to the Despatcher for despatching to the parties concerned and post the daily issues registers from the originals.

Indents from the Government Press.

Press indents for stationery Short Tec complied with in exactly the same manner as head quarters indents for stationery but press indents for papers for printing purposes are complied with through the duplicate invoices from time to time as the papers are required. The invoices when complied with should be

carefully filed in annual series for purposes of reference and audit.

Periodical check of stores.

It will be the duty of the ~~stationer~~ Supervisor to bring to the notice of the Superintendent any article the stock of which is running low. on Reports of the Store Keeper, which should be verified by the Supervisor.

Register of articles returned.

All such articles as the Superintendent finds to be no longer required or to be unfit for issue shall at once be separated from the main stock but retained under the custody of the Storekeeper after bringing them on in the register of articles returned.

The Superintendent shall dispose of by sale in auction once a year all such articles entered in the register; obtaining previous sanction of Government for the same.

All articles returned to the Stationery office shall also be entered in the register of articles returned. The articles shall at once be examined by the Supervisor and if they are found to be good and fit for issue shall be sent with an adjustment slip bearing the serial numbers of the entry in the register to the Stores where the articles will be added to stock. The transaction shall be posted in the stock register in the usual way as if it were a new receipt.

Chapter VIII

Stock taking.

The stock of stores in the stationery shall be verified ~~each~~ once a year with reference to the balances appearing in the stock registers, maintained in the stores against the 1st of

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January. The period of stock taking shall in no case exceed 15 days. During this period the issue and receipt of stores shall ordinarily be suspended. Urgent demands, may, however, be complied with under the express orders of the Superintendent, if delay in supplying the stationery indented for is likely to cause inconvenience to the public service. For the same reason supplies of articles from contractors may be accepted and taken to stock if they are actually required for issue during that period.

The Stock Taking should ordinarily commence on the 3rd December, failing which it should be done on the 1st working day after the Christmas Holidays, as directed in G.O. No 7523/Mis 1894 dt the 19th December 1898, and the work continued from day to day till it is completed (G.O. No 6240-2/18/7/1904)

As he checks each particular article, the Superintendent shall in his own hand enter in red ink the quantities actually found by him in the stock register and shall initial and date every such entry.

As the stock taking proceeds, a statement showing in one view the book balance actually found at the stock taking and the difference if any shall be posted and verified daily by the storekeeper and checked by the Accounts section. This statement should be submitted to Government as soon as possible after the stock taking is over and excesses and deficiencies adjusted in the stock register as per orders of Government.

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Inspection of Office

Along with the annual stock-taking the Superintendent will conduct a detailed inspection of the office in the manner laid down in G.O.No. 1042 S.A.50-14-4 dated 17/12/1915 and submit a report to Government within a month after completion of inspection in the form prescribed therein (appendix III)

Audit

1 The local audit of accounts of the depot will be conducted annually by the outside audit staff of the Comptroller's office (G.O. No. 5971-60-10 of the 27th May 1904 and G. 786-7/75-2 of the 10th August 1904). The objection statements issued by the local auditor and the audit note issued by the Comptroller should receive prompt attention of the Superintendent.

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Chapter IV Forms.

No.4313-48/Cir.31 dated 18-7-1891.
G.6011-6/27th May 04.
G.O.G.10020-67/G.M.292-13-1, dated 8th June 1914.
No.8987-90/G.M.73-13-110 dated 8th May 1914.

Indents for forms are required to be submitted in duplicate by all officers entitled to indent upon the Stationery Office by the 31st March of each year. They should undergo the same scrutiny as in the case of Stationery indent. Immediately after the indent is scrutinized it should be sent to the Press for print-

printing and supplying them to the Departments. ~~Indents~~ Forms that are common to more offices than one are consolidated before sending to Press for printing and distributing.

A list of authorised forms with samples should be maintained and kept up-to-date.

24-8-16

List of Forms and Registers ~~kept~~ used in the Stationery Office.

- - - - - -

1. Register of Letter Received.
2. Register of Letters Despatched.
3. Peon Book.
4. Tappal Book.
5. Register of Receipt and Expenditure of Service Postage Stamps.
6. Cash Book of Receipts and Disbursements.
7. Counterfoil Receipt Book.
8. Register of Cash Remittences made to the Treasury.
9. Order Book for Contingent Charges.
10. ~~Order~~ Counterfoil Order Book for supply of articles.
11. Register of Expenditure according to the Budget Grant.
12. Register of Security Deposits.
13. Forms for Annual Indent of Forms.
14. Trifoil Invoice Book of articles supplied from the Depot.
15. Adjustment Register for Bills issued for articles supplied by the Stationery Depot.
16. Issue Book of Stationery
17. Counterfoil of Intimate of Articles sent by Railway.
18. Counterfoil Receipt Book for Cart-hire paid.
19. Counterfoil Reminder Book.

Returns due from the Stationery Office to Government.

Returns.	Due date.
Annual return of stock taking	March.
" " " furniture.	January.
" " " books	"
" " " inspection of Stationery office by Superintendent.	March.
Brief report of Stationery Office.	July end.
Annual report of " "	August 15.
Half yearly return of officials drawing rupees 76 and above.	Jan & July.
Quarterly return of dismissals	Every quarter.
" " " promotions.	"
" " " fresh men entertained.	"

Returns due to Comptroller.

Permanent advance certificate	1st July.
Schedule of establishment	15th August.

Returns due to Stationery Office.

Stationery indents.	15th February
Forms "	31st March.

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Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. 1046—E. A. 45-14-4, dated 17th December 1915

Rules for the Destruction of Records.

Sanctions — in the Office of the Superintendent, Government Stationery.

Rules for the Destruction of Records.

No. 1046—E. A. 45-14-4, DATED 17TH DECEMBER 1915.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

READ—

Letter No. 420, dated the 18th September 1915, from the Superintendent, Government Stationery, submitting for the approval of Government, a list of records and registers in his office to be preserved permanently and for fixed periods.

2. Memo No. R. 331, dated the 11th October 1915, from the Comptroller to Government containing his views on the proposals of the Superintendent.

Order No. 1046—E. A. 45-14-4, dated 17th December 1915.

The proposals of the Superintendent, Government Stationery, are approved with certain modifications suggested by the Comptroller. The classification has also been simplified by amalgamating the three-year records with the five-year ones. The arrangements as approved are shown in the appended statement.

V. R. THYAGARAJA IYER,
Secy. to Govt., Rev. Dept.,
in charge of Gen. Dept.

To—The Superintendent, Government Stationery.

Exd.—C. R.

List of records and registers of the office of the Superintendent, Government Stationery, to be either preserved permanently or destroyed at intervals.

A. Records to be preserved permanently.

1. Service Books.
2. "From" Register.
3. "To" Register.
4. Order Book.
5. Acquittance Roll.
6. Stock Book.
7. Government Proceedings.
8. Establishment Schedule.
9. Cash Book.
10. Personal Deposit Register.
11. Annual Budget Estimates.
12. Press Note Book.
13. List of Articles and Books.
14. Annual Report.

B. Records to be preserved for ten years.

1. Stationery indents of all offices.
2. Bill Book.
3. Remittance Book.
4. Contingent Register.
5. Adjustment Register.

C. Records to be preserved for five years.

1. Leave Book.
2. Tappal Book.
3. Forms Indents.
4. *Mysore Gazette.*
5. Receipt and issue book of Stationery and Press paper indents.
6. Tender papers and contract bonds.

D. Records that may be destroyed after audit.

1. Issue Book.
2. Receipt Book.
3. Budget Expenditure Book.
4. Invoices of articles supplied.
5. Duplicate Bills.
6. Day Book and
7. Service Stamp Account Book.

No. 50-4—E. A. G., DATED 9TH MAY 1916.

MEMO OF QUESTIONS FOR THE INSPECTION OF THE OFFICE OF THE SUPERINTENDENT, GOVERNMENT STATIONERY.

1. Name of Inspecting Officer with designation.

2. Duration of Inspection { Date commenced..... / Date concluded.....

3. Previous Inspection { Date..... / Name of Inspecting Officer.....

QUESTIONS.

I. General.

1. Is the office accommodation sufficient and suitable? Are the rooms and premises kept clean?

2. Is an attendance register in use? Is the attendance regular? Who checks the register daily?

3. How many clerks are working in each branch of the office and what is the qualification of each?

Service Registers, Lists of Establishments, etc.

4. Is an up-to-date list of the establishment both clerical and menial maintained?

5. Is a record of the qualifications and services of the ministerial officers maintained up-to-date?

6. Is a service register maintained for every permanent official and brought up-to-date? Are these registers arranged in order and kept in the records in a separate box? Who keeps the key of the box?

7. Is an office order book maintained? Are orders of leave, punishment, etc., regularly recorded and given effect to?

8. Is a register of applications for appointments maintained and are selections made therefrom?

9. Are all appointments made in accordance with rules pertaining to the Department?

Distribution of Work.

10. Is a record of the distribution of work among the several clerks in each branch maintained? Is the work assigned to each official sufficient without being excessive?

11. Does each official maintain a diary and do the entries show sufficient work for each day?

What is the general condition of the work indicated by these records? Is it up-to-date and efficient?

Arrear Lists.

12. Does every official in each branch prepare and submit once a month a list of references pending with him as required by Rule 14 of the General Rules of Office Procedure? Are these lists consolidated by the Head of the Branch and is a statement submitted by the 5th of the month following?

13. Are these lists scrutinised carefully by the ministerial head of the office and reminders sent promptly where necessary?

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Reports and Returns.

14. Is a statement of the periodical reports and returns due from each branch prepared and maintained up-to-date? Are the due dates, the dates of actual submission and the names of the clerks responsible for their preparation noted therein? Is it scrutinised monthly by the head of the office? (*Vide* Rule 6 of the Efficiency Rules.)

How many and which returns were overdue at the time of inspection?

Furniture List.

15. Is a register of furniture maintained? Are all articles of furniture entered therein together with details as to the cost and date of purchase of each? Is the register verified once every quarter and the result reported to the head of the office? Is a note made in the register of all articles lost or which have become unserviceable? Is the furniture adequate to the needs of the office or more than necessary? What is the condition of furniture kept?

Stationery and Forms.

16. In whose custody is the office stationery? Are the stock and issue registers regularly maintained? Are they submitted monthly for the inspection of the officer in charge? Is a verification by stock-taking done once a year?

Is a general indent book maintained for monthly issue of stationery?

Are old and unserviceable articles sold by public auction and the proceeds credited to Government? (*Vide* Rule 19 of the Stationery Rules.)

17. Who keeps the stock of forms? Where are they kept? Are they neatly arranged? Are all receipts and issues noted in a register?

18. Is a register of periodical issue of stationery maintained? (*Vide* Rule 36 of the Stationery Rules). Are stationery and form indents from the indenting officers received in due time and attended to promptly?

File of Standing Orders.

19. Is a complete set of the standing orders of Government relating to the work of each branch of the office maintained? Are these files complete and up-to-date?

Is each provided with a table of contents and, if bulky, also an index?

20. Is a similar file maintained of circulars issued from the office?

Library.

21. In whose charge is the office Library and where is it kept?

22. Is a register maintained for entering books and publications as they are received and is it written up-to-date?

23. Are all books received into the Library correctly labelled and deposited in their appropriate places?

24. Are all correction slips inserted in their proper places in the volumes of enactments, rules, etc.?

25. Are any books issued without a receipt or lent to strangers without the permission of the head of the office?

26. Is a monthly report of books removed and not returned submitted?

27. Are cases of loss or of damage to any books reported promptly and orders obtained for their replacement?

II. CORRESPONDENCE REGISTERS.

28. Are the registers of inward and outward correspondence properly maintained with cross references regularly marked?

29. How many of such registers are maintained? Are a peon book and tappal book maintained?

30. Are the registers written up neatly? Are the entries concise and clear?

31. Are all receipts classified in the manner laid down in Rule 11 of the General Rules of Office Procedure?

32. Is there any delay in the fair-copying and despatching of letters? Are all papers despatched invariably on the day they are signed or the following day? A few issues may be examined with reference to the refer book, peon book and tappal book.

33. Is the issue register checked once a month by the ministerial head of the office?

34. Is an *amad* register maintained to enter all covers as they are received in the Branch?

35. Are all the registers periodically examined by the ministerial head of the office and signed by him in token of his inspection?

III. CASH AND CONTINGENCIES.

36. Are the following registers prescribed by Rule 25 of the General Rules of Office Procedure maintained?

(1) Cash Book.

(2) General ledger or classified abstract of the monthly totals of the Cash Book.

(3) Contingent Register.

(4) Order book for contingent charges.

37. What is the amount of permanent advance held by the office? Is an account of it correctly kept? What is the balance on hand? Is it forthcoming?

38. Is there any money on hand awaiting remittance to the Treasury or payment to parties? Details may be furnished.

39. Are there any long standing advances made out of the office imprest, awaiting adjustment? Details may be furnished.

40. Are all charges incurred on account of contingencies entered in the contingent register from day to day? *Vide* Article 81 of the Civil Account Code. Are totals struck at the end of the month?

The necessity for any unusual charges may be scrutinised.

41. Are all contingent charges incurred under due authority, sanction of higher authorities being obtained where necessary?

42. Is the abstract contingent bill drawn at the end of each month in the manner laid down in Article 83 of the Civil Account Code and are the initials of the head of the office obtained?

43. Is the expenditure kept within the budget grant?

44. Are the detailed contingent bills of each month submitted with vouchers regularly by the 1st week of the succeeding month as required by para 210 of the Mysore Treasury Manual? Are all disallowances promptly deducted from the succeeding contingent bills?

Is the account of service postage labels correctly written up? Who keeps them and where? Does the stock on hand agree with the book balance?

45. Are salary bills prepared with reference to the attendance register, leave register and office order book? Are drafts of the pay bills maintained?

46. Is an acquittance roll maintained? Are all salaries drawn duly disbursed and proper receipts taken therein? Is a stamped receipt obtained for payments of over Rs. 20? Is the register examined every month by the head of office?

47. Are the bills and payments posted in the cash book?

48. Is undisbursed pay shortdrawn invariably in the pay bill of the next month?

49. Is necessary sanction obtained for drawing the pay or allowances of incumbents of appointments requiring sanction of the higher authorities?

50. Are all sums drawn on travelling allowance bills disbursed and acquittance taken?

51. Are drafts of the office travelling allowance bills maintained in a register?

Is there any undisbursed travelling allowance kept? Is it disposed of in accordance with Government Order No. Fl. 2187-235—S. & A. 63-15-4, dated 19th November 1915? Have personal claims of officers to pay, allowances and increments been discharged without delay? If any are delayed, what is the cause for the same?

52. Are pension applications prepared and submitted in time as required by Government Order No. Fl. 7215-55—S. & A. 484-08-1, dated 7th May 1909?

53. How many cases are pending and why? The last pension quarterly may be reviewed.

IV. RECORDS.

54. The rules, if any, under which the records are arranged may be quoted. If no such rules exist, the system of arrangement followed, subjectwar or chronological, etc., may be briefly explained.

55. Are all the records sorted according to the prevailing system? If not what is the quantity of papers remaining to be sorted? What time is necessary to complete their sorting?

56. In whose charge are the records kept? Are records permitted to be removed without a substitute slip signed by the requisitioning official?

A list of the records taken out of the record room and outstanding for long periods may be given.

57. Have rules been framed for regulating the periodical destruction of unserviceable records and have all time expired papers been eliminated according to such rules?

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No. 50-4—E. A. G., DATED 9TH MAY 1916.

Miscellaneous.

58. Is an inspection minute book maintained and written up as laid down in para 4 of Government Order No. 10870-918—E. A. 43-14-1, dated 10th April 1915?

59. Extent to which points noted for action at previous inspections have been attended to?

60. Any irregularities or informalities observed in the course of inspection, whether connected with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the office.

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